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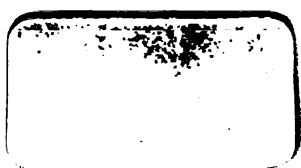
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REPORT

ON

OCTROI TAXATION

IN THE

MUNICIPALITIES

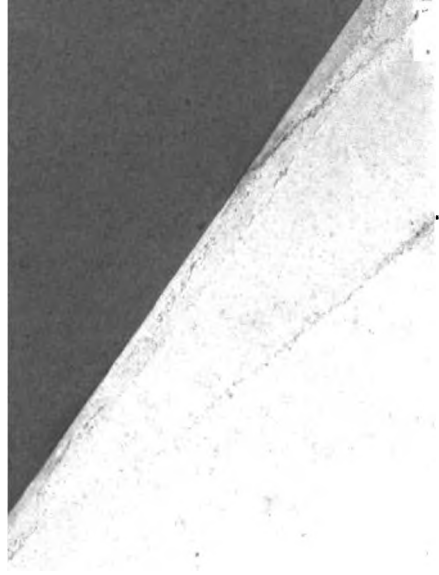
OF THE

BOMBAY PRESIDENCY.



Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1881.



REPORT

ON

OCTROI TAXATION

IN THE

MUNICIPALITIES

OF THE

BOMBAY PRESIDENCY.



Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1881.

No. P-1180 of 1879.

From

ARTHUR CRAWFORD, Esq.,
Commissioner, S. D. ;

To

J. NUGENT, Esq.,
Secretary to Government,
General Department.

Camp Goa, 25th November 1879.

SIR,

I have the honour to submit my report called for in Government Resolution No. 3004, dated 22nd October 1877, showing how the views of the Government of India are being carried out in the Municipalities of the Southern Division.

2. As the object of Government in calling for this report is to see whether octroi taxation has in any municipality degenerated into a transit duty, the municipalities in which such taxation is not imposed will not be referred to in this report.

3. It will be seen from Appendix A, which shows the revised Tariffs in force in each municipality, that in some municipalities in the Kánara District the Tariffs are too comprehensive and include a vast number of items which might well be left untouched; but as the question of controlling octroi imposts

* *Vide* letter from the Government of India, No. 25, dated 28th January 1879, quoted in the preamble of Government Resolution No. 307, dated 5th February 1879.

by special legislation is under the consideration of the Government of India, I have not insisted on their being expunged from the schedules. Such articles, however, the levy of duty on which clearly transgressed the orders of the Government of India, have been expunged from the schedules; a list of them marked B is appended. In Ratnágiri the Tariffs

were thoroughly revised by me when Collector, as will be seen from a comparison of the old schedules (copy appended, marked C) with those now in force, *vide* Appendix A, and my letter No. 2169 of 7th September 1878, to the Commissioner, S. D., regarding the revision of the Ratnágiri Octroi Tariffs.

4. From the Tariffs now sent it will also be seen that the duty on piece-goods and other textile fabrics and manufactured articles of clothing and dress, and metals and articles of metals are fixed in most places at $1\frac{1}{2}$ per cent. *ad valorem*; but in places where this was found inconvenient on account of the establishments being small and low paid, and where it was considered that to introduce the system of *ad valorem* taxation would lead to cheating and speculation, the simple method of taxing by loads has been continued, the rates being fixed so low that there is little or no chance of goods being taxed beyond the *ad valorem* limit allowed by the Government of India. To give an example of this. A cart drawn by two bullocks carried two bales Manchester cloth. Each bale contains 1,950 yards, being a total 3,900 yards—the value of this, say, at the low rate of 4 annas per yard would be Rs. 975. One and half per cent. on this is Rs. 14-10-0, whereas the octroi duty according to the schedule in Kaládgi is Rs. 2, being less than seven times the limit allowed by Government.

† Commissioner's letter No. 861 of 10th September last.

I have already reported to Government that a system of departmental collection has been universally introduced in place of the farming system, which, however, never existed in the Ratnágiri District.

5. Statement D shows what taxes are in force in each municipality and the cost at which they are collected. It will be seen that the cost of collection varies considerably in different places, and in the municipalities of Yamkanmardi and Gokák in the Belgaum, and Dhárwár and Nargund in the Dhárwár District, is out of all proportion to the receipts. The necessity of reducing at once the cost of establishments in these municipalities will be brought to the notice of the Presidents concerned.

6. In my letter No. 861, dated 10th September last, I also reported that in all the districts of this Division, except Dhárwár, strict rules regarding refunds have been enforced or bonded warehouses established. Since writing that report I have succeeded in securing the adoption by all the municipalities of that district of the rule which will be found in the Memorandum of Refund Rules in force in this Division (appended, marked E).

7. In Saundatti likewise, where no Refund Rules or bonded warehouses existed, rules similar to those in force (*vide* Appendix E) in the other municipalities in the Belgaum District have also been lately introduced.

8. The only municipalities in this Division in which bonded warehouses have been opened are Athni, Gokák and Yamkanmardi, and all goods entering these municipalities are assumed to be for local consumption and are taxed. But it has been found that the warehouses are not generally made use of by tradesmen, and I have requested the Collector to close them and to put in force at once Refund Rules.

9. The Refund Rules were framed by the municipalities for themselves according to their wants under the authority vested in them under Section 14, Clause 1 of Act VI. of 1873. The rules therefore differ as regards detail only. It would be only opening a door for fraud if very elaborate and uniform rules for granting refunds were insisted on in small municipalities such as those of this Division. The rules therefore have been made as simple as possible, and are generally in accord with the principles contained in Government Resolution No. 1331, dated 24th April 1878.

10. It will be seen that all the municipalities propose—

* Except Ratnágiri, where the schedules have been so thoroughly revised as to make a refund rule almost useless.

(a) * To grant refunds on goods which have changed hands.

(b) To grant refunds on goods which have broken bulk.

(c) To grant refunds on goods which have undergone both operations.

11. The limit of time within which refunds may be made has been fixed as follows :—

Belgaum	...	... 1 year.	Kaládgi	...	... 6 months.
Dhárwár	...	... no limit.		and	
Kánara	...	... 2 years.	Ratnágiri	...	... 1 month.

12. The limit which I consider will be ample in the up-country districts in this Division, where it is found impossible to revise the schedules so as to exclude articles of through traffic, is one year. In Ratnágiri it should be extended to 3 months.

13. The money limit below which refunds will not be granted has been fixed in Belgaum, Kaládgi, and Kánara at Rs. 5—the same as in Nágpur. This limit appears to me too high, and should be reduced to Rs. 3.

14. The revision of Tariff, the enforcement of Refund Rules, and the introduction of the system of departmental collection of octroi, have reduced the incomes of some municipalities as reported in my letter No. P-810, dated 27th August last, and my predecessor, Mr. Reid, has already suggested to the Collectors of Belgaum, Dhárwár, and Kaládgi to introduce a house-tax in those towns where such taxation may be feasible.

15. Government are aware of my views in favour of direct taxation and that every possible endeavour is being made to introduce it for indirect taxation; but as stated in my letter of the 10th September last, this must be done with caution, or much private injustice and friction will be the result.

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,

Commissioner, S. D.

APPENDIX A.

No. 2169 of 1878.

From

THE COLLECTOR, AND PRESIDENT

DISTRICT MUNICIPALITIES, RATNÁGIRI;

To

THE COMMISSIONER, S. D.

Ratnágiri Collector's Office, 7th September 1878.

SIR,

No. 1686 of 27th October 1877.
 No. P.—206 of 23rd February 1878.
 No. P.—366 of 30th March 1878.
 No. P.—749 of 9th July 1878.

I think the most convenient way of replying to your
 several references on the subject of municipal octroi will be—

1stly.—To state on what articles octroi is levied in the municipal towns of this zilla and the rate so levied. In doing this I propose to classify the articles taxed under the eight headings under which the Government of India would permit octroi to be levied. To these eight headings I would add two more—one, which shall include articles of through commerce which have been, but ought not to be, taxed; the other will include miscellaneous articles.

2ndly.—I will then take each class, and, so far as may be necessary, will discuss it in detail; and

3rdly.—I will submit a revised Tariff common for all the towns.

4thly.—I will describe the system of refunds and pronounce on its soundness, and suggest how it may be improved so as to guard against the octroi in any case becoming a transit duty.

2. There are four municipal towns in this zilla—Ratnágiri, Vengurla, Rájápur and Chiplún.

Ratnágiri has a population within municipal limits of 11,257 persons.

Vengurla has been erroneously put by the Mahálkari at 9,000 persons, but the Census of 1872 fixed the population at no less than 14,996 (or, say, 15,000) persons, while there can be no doubt that in the fair season the great and increasing trade of the place attracts a floating population of at least 4,000 souls.

Rájápur has a municipal population of 8,207 persons.

Chiplún numbers 5,500 persons within municipal limits, which however are very contracted and somewhat obscure. They will shortly be revised, when the municipal population ought to reach 7,500 persons.

3. Ratnágiri may be at once dismissed with a reference to Government Resolution No. 1594 of 23rd May 1877, whereby, at my suggestion, the operation of the municipality has been suspended. I may add, however, that even should the municipality begin work again, I should object to the levy of any octroi duties at all in Ratnágiri. Such levies would, from the peculiar facilities which the configuration of the place affords for smuggling, be very difficult and expensive to realize: while it ought to be our special object for many years to come to avoid any measure calculated to prevent trade being attracted to Ratnágiri when the Ámbághát is once opened.

4. I may presume that the octroi has always been collected direct and has never been farmed.

5. Appendix A shows at one glance the Octroi Tariffs now in force at each of the three municipal towns. The difference is very remarkable, and to my mind somewhat unaccountable. The necessity for careful revision is at once apparent.

The Vengurla Tariff is too comprehensive. It includes a vast number of items yielding but little revenue, which might well be left untouched.

The Chiplún Tariff is, on the other hand, far too restricted, but the Tariffs of all three towns include articles of through commerce which should never have been taxed at all. On the whole the Rájápur Tariff sins the least against the maxims of the Government of India.

6. *As to the first class (a)—Articles of food or drink.* It will be observed that Vengurla not only taxes the coarser food grains of the Konkan—nágli and wari—but it also taxes jwári, bájri, wheat, gram and túr dál, which are, when imported by land in ordinary years, at once shipped to Bombay, Cochin or Zánzibár, and when imported by sea in extraordinary years (as in the famine of 1876-77) are at once transported to the Southern Marátha Country.

A tax on these articles *must* be a transit duty, for only to a very trifling extent are any of these grains consumed in this Konkan.

7. It must also be borne in mind that this district does not grow enough grain, even of the coarser kinds, to feed the population. In ordinary years "nāgli" and "wari" is brought down in the Konkan from the strip of rough country above the ghāts. Coarse rice is also largely imported from Bombay, and from the Kolāba and Thāna Districts—either to supply this South Konkan generally, or to be re-exported, as it often is, to Zānzibār and the Malabār coast.

8. It is obviously undesirable, therefore, that any of the South Konkan food grains should be taxed or any of the few pulses grown which also have to be supplemented by imports from other districts.

Fish too should be exempt, for it forms the only relish of the masses, and salt fish is already heavily taxed by the imperial duty on salt. Fresh fish should pay a market fee per basket.

9. The following articles of food and drink may remain in the Tariff, and, as presently to be proposed, many of them (marked with an asterisk) will bear a higher rate of octroi.

1* Ghee.	8* Liquor of all kinds.	15* Potatoes.
2* Sugar.	9* Beer.	16 Vegetables.
3* Sugar-candy.	10* Tea.	17 Coccanut.
4* Sweetmeats.	11* Coffee.	18* Groundnut.
5* Honey.	12* Preserved and dried fruits.	19 Groundnut oil.
6* Almonds.	13 Pickles.	20* Cashewnuts.
7 Dates.	14* Onions.	21* Walnuts.

10. (b) 2nd class—*Animals for slaughter.* There are no regular slaughter-houses in this zilla or in any of the towns, and but little flesh is eaten; the few sheep and goats killed are slaughtered for feasts at festivals or in private houses, and no tax can be levied on them.

11. (c) 3rd class—*Articles used for fuel, lighting or washing.* I see no reason to omit any of the articles in this class from taxation. Ordinary fagot fuel is abundant and very cheap. It is however cut and brought in on their heads by the very poorest classes, mostly women, by all sorts of foot-paths. It would therefore be easy to evade, and difficult to collect, without some risk of hardship, or detention of the poor engaged in the trade. But it is different with *log wood*. This is only consumed by the well-to-do in the towns, and is brought in on carts or bullocks. I would therefore include *log fuel*.

12. (d) 4th class—*Articles used in buildings.* I would omit nothing in this list, but I would add rafters, hewn or sawn timber, both local and imported.

13. There is a strong reason for including rafters and sawn and hewn timber (local or Konkan-grown), in the fact that the articles are cheap and plentiful, and a clue would be afforded by our octroi returns to the somewhat reckless and dishonest denudation of our forests.

14. I would enhance the rate on building stones. Laterite stone is very easily quarried in large blocks; it only costs from 3 to 5 annas per cubic foot delivered, and it is carted in on heavy carts which do infinite damage to the roads. Nowhere is stone so cheap as in this district, and having built many buildings myself, I know that a rate equivalent to what the khots levy as a quarry fee, viz., Re. 1 per 100 stones, will not be felt.

Chunam also is produced in abundance, is very cheap and good, and will bear an enhanced rate.

15. (e) 5th class—*Drugs, gums, spices and perfumes.* All articles in this list may be retained and the rates may be enhanced.

16. (f) 6th class—*Tobacco.* May of course remain. Tobacco is both imported by sea and land to these towns; bulk is at once broken and the goods distributed to the numerous petty retail dealers in these towns. There seems to be much smuggling in Rājāpur; the rate can well be doubled.

17. (g) 7th class—*Manufactures, clothes, &c.* I see no reason to interfere, except that I would enhance the rate to the maximum allowed by the Government of India, viz., 1½ per cent. *ad valorem*.

18. (h) 8th class—*Metals.* The *ad valorem* rate of 4 annas per cent. in Vengurla is far too small, while the rate of 3 pies per maund in Chiplún is too high. On iron, for instance, it amounts in Chiplún to Rs. 2-12 per cent. I would at once impose the maximum *ad valorem* duty allowed by the Government of India, viz., 1½ per cent.

19. (k) 9th class—*Articles of through commerce.* The main export of Chiplún and Rājāpur is gúl or jagri which comes from along and above the ghāts or is made in the villages on the creeks and sent in large "Shapes" at once to Bombay. Very little "Gúl" is consumed in these towns. Mr. Vidal estimates that 87½ per cent. of the gúl which has

hitherto paid octroi in Chiplún has been at once exported, and I have no doubt that the proportion is as much as 50 per cent. in Rájápur. In raising the duty on sugar-candy and sweetmeats we shall be reaching the higher classes, who alone consume gúl to any extent.

20. As to "Harda" or gallnut, it is collected in the Southern Marátha forests and is one of the principal exports of Vengurla. It goes thence to Bombay, whence it is sent to England, and octroi duty on it is, and must be, a pure transit duty.

In the future Tariffs all the items of this class may be omitted.

21. (1) 10th class—*Miscellaneous or Sundries*. There are several sundries which are not worth meddling with; there are a few others such as hardware, hides, horns, casks (empty), indigo, glass and stone-ware, which might be added, but that there is a danger of the octroi being transit duty.

REVISED TARIFF.

22. Appendix B is the Tariff revised in accordance with the above views. It is in strict accordance with the views of the Government of India, contains no objectionable item, and contrasts favourably as to yield with the present Tariffs, as will be seen by the following table :—

Town.				Yield of old Tariff in year ending 31st March 1878.	Estimated yield of new Tariff.	Decrease.		
				Rs. a. p.	Rs.	Rs. a. p.		
Vengurla	...	...	...	13,178 12 7	9,020	4,158	12	7
Rájápur	...	...	...	4,367 11 5	2,325	2,042	11	5
Chiplún	...	...	...	3,180 12 10	2,135	1,045	12	10

23. The incidence of octroi taxation in these towns will then be according to the population given in para 2.

Population.				As. Pa.			
15,000	...	Vengurla	...	...	9	6	per head.
8,207	...	Rájápur	...	...	4	6	do.
7,500	...	Chiplún	...	...	4	7	do.

SYSTEM OF REFUNDS.

24. The only rule about refunds in the present Code of Municipal Rules is the following :—

"All goods on which duty has been paid shall, if exported within one month and satisfactory proof of their identity has been furnished, be entitled to refund of the duty levied; provided that in case any part or portion of the goods has been sold, no refund will be allowed."

25. In the first year of existence the claims for refunds were :—

Vengurla	claimed	Rs.	2,911	4	11	—refunded	Rs.	2,345	6	6
Rájápur	do.	"	40	4	9	do.	"	39	4	8
Chiplún	do.	"	1	5	0	do.	"	1	5	0

26. These great differences are easily understood, when we compare the Tariffs, and *above all* when we consider the different circumstances under which trade is carried on in the several towns.

27. First of all the Vengurla Tariff—including all the Deccan cereals and pulses—which constituted the bulk of the trade in the year. The applications for refund would necessarily be enormous, and as a matter of fact 75 per cent. of the claims for refunds were on consignments of these food grains to the Southern Marátha Country, and 90 per cent. of all the claims on all the goods imported were admitted and paid.

28. Neither in the Chiplún nor Rájápur Tariffs were these food grains taxable, so the claims for refunds in those towns were very small.

29. But it will be asked why were not heavy refunds claimed and granted for the heavy consignments of gúl (molasses or jagri) in Chiplún and Rájápur?

To answer this it is necessary to describe the mode in which trade is carried on and for the most part by whom, in all these three towns.

30. In Vengurla there has been for many years a telegraph station connecting the town with Bombay, and all the large Southern Marátha towns with which it deals; a magnificent road and ghát has been made to it from the interior. Vengurla itself is on the sea coast, and for at least 15 years has been one of the ports regularly touched at by all coast steamers.

31. In Bombay a revolution in the system of trade was brought about by the opening of the "sub-marine telegraph. In former days Bombay firms were obliged to order and to keep on hand large stocks of the staples of commerce. The heads of the large commercial firms resided in Bombay, where their experience and judgment was most wanted.

Now, merchants keep no stocks; all important business is transacted by wire; the heads of the firms are usually in England, and the operations of the firm are directed from London, Liverpool or Manchester.

32. Much the same change on a smaller scale has been gradually brought about in Vengurla. The trade of Vengurla is now mostly carried on by Bombay merchants and traders in the Southern Marátha Country through their "Daláls" or commission agents in Vengurla. These men are responsible for clearing and despatching consignments as fast as they are received. They are forewarned by wire of the despatch of these consignments and provide land or water carriage beforehand. They keep their clients informed by wire of the market prices ruling, and act on their instructions as to local purchases or sales. It is no longer necessary for the Kánarese trader in Belgaum or Hubli or the Bháttia firms in Bombay to maintain a branch, with partners to superintend it, at Vengurla. Even should a visit to Vengurla be occasionally necessary, the regular steamer takes the Bháttia down, or the Kánarese merchant easily runs down by road.

33. Usually, however, the Dalál is sent for once or twice a year to make up his accounts, and except in the case of old established residential firms whose names are as familiar as household words in South India (such as the Hardaykar's, Shewaray's, &c.,) no principals reside at Vengurla.

34. Under such circumstances it is plain that the risk of octroi becoming a transit duty is reduced to a minimum.

The Dalál or commission agent receives formal advices and bills of lading, and he despatches the consignments as fast as possible with similar documents; he can therefore instantly substantiate a claim to refund, and as he is paid by a commission from which would be deducted any charges which he could not prove to be legitimate, he is very unlikely to let slip any chance of claiming a refund:—add to this that the Dalál is usually a very acute man of business, who has been trained in Bombay, and it will be conceded that a transit duty on trade is not likely to be tolerated in Vengurla.

35. The simple rule quoted at the head of this Chapter has been found quite sufficient, and I do not think that in any town situated similar to Vengurla any other rule is needed.

36. During the famine the Daláls, it is true, did not immediately appear to prove their claims to refunds, being so much overworked at the moment, though they were very careful to prefer their claims within the time; but directly the pressure relaxed they came forward to establish them and could no doubt have proved every anna claimed, but with a public spirit and generosity, which is characteristic of the trading classes of Vengurla, they voluntarily gave up ten per cent. of their claims as their contribution to the water-works of the town.

37. I, some months ago, appointed a mixed Committee of Traders and Municipal Commissioners to report on any changes or improvements that might be necessary in the rules for refunds, but I am not advised that any changes are as yet called for; certainly when it is decided that harda and all food grains shall be exempt, there will be but little reason for change.

38. In Rájápur and Chiplún trade is carried on on a totally different system. These towns are situated at the heads of navigable creeks, a long distance from the seaboard inaccessible to steamers. Not only have they no telegraphic communication whatever, but their postal communication with Bombay takes from 2 to 3 days, and a letter over the gháts may take any time to reach from 4 days to 15 days. Commerce is, therefore, carried on in the old fashioned style. Nearly all consignments to either town, whether by land or by sea, are made to traders resident in those towns, in accordance with orders they have given to their correspondents by post. When the consignments arrive bulk is immediately broken and the trader sells in lots of any size to any customer or petty trader or to a few paid agents of Bombay firms who come down simply for the fair season; whereas in Vengurla a consignment arrives at one end of the town and passes out unbroken at the other, within a week. A consignment to Rájápur or Chiplún is broken up at once and distributed all over the town, and what part of it goes to Bombay does not get clear of the town for two or three months, because neither land carriage nor tonnage is readily obtainable or can be provided beforehand.

39. It is obvious that under such circumstances, an octroi levied on any through or staple article of commerce such as gúl (jagri) or harda must become a transit duty.

Such staples are not even sold in retail in the town to the surrounding population who habitually use those towns as their market place. The charge falls direct on the merchant residing in Bombay or at some town in the Deccan or Southern Marátha Country.

40. The other staples of trade at Rájápur and Chiplún are grain, which is exempt in their present Tariffs; cotton, which is everywhere exempt, and salt, which is specially relieved from municipal taxation.

41. Consignments of piece-goods are very small. Three or four bales would be a large consignment. The bale is immediately opened, and sold in small lots to the resident retail shop-keepers.

42. Very little iron, none in fact beyond what is needed for local consumption, and no heavy metals whatever are consigned to these towns, because of the great difficulty of transport from the points on the creeks (distant 3 to 7 miles from the towns) to which large craft can ply, and because there are no appliances in the town for lifting heavy metal.

43. If, then, harda and gúl be struck out of the Chiplún and Rájápur Tariff, there can be no transit duty.

44. You will observe that by the refund rule now in force a refund can be claimed on *all* goods on which duty has been paid if exported within one month, provided no refund shall be made, if bulk has been broken, or any part or portion of the goods has been sold.

45. No complaint has ever yet been made against this proviso either in Rájápur or Chiplún, and I much question whether any change is needed. But in deference to the wishes of the Government of India, I would so modify the rule for all three municipalities as to allow a refund, if the goods, not less than one bale or package, have changed hands in export without breaking of bulk.

46. The rules would then stand as follows:—

- (1). All goods on which duty has been paid, shall, if exported within one month and satisfactory proof of their identity has been furnished, be entitled to refund of the duty levied, provided that bulk has not been broken.
- (2). Refund shall be made even though the goods may have changed hands before export, provided that no refund shall be allowed on less than one unbroken or unopened package or bale.

47. *As to bonded warehouses.*—In the Deccan and Southern Marátha Country, and especially in the case of walled towns, it may be possible and desirable to establish bonded warehouses, but they are out of the question in the Konkan coast towns with which I am concerned.

48. As to Vengurla it is plain that when there is a man on the spot personally interested (as the Dalál or commission agent is) in pushing on, and prepared beforehand to forward, consignments through the town as soon as possible, it would be a mere waste of money to establish a bonded warehouse, for it would never be used.

49. As to Rájápur and Chiplún. Those who, like ourselves, are familiar with those towns must smile at the idea of bonded warehouses there.

The trade of these towns is carried on as it were in a prolonged fair or *játra*; the traders do not deal largely in anything or in any special article; they dabble a little in every thing, from cotton to iron nails. They run up temporary stores of bambús, mats, and all kinds of the most inflammable material, in which are piled indiscriminately these heterogeneous stock in trade, and there the traders live. Added to this it may be noted that there is not half an acre of open ground near the limits of these temporary trading camps which is not annually submerged by heavy floods. Much of the camp is always in the very bed of the river itself!

50. Lastly, I take leave to deduce from what I have written and from what I know* of municipal matters, not in the Konkan only (as Pen, Alibág, Roha and Mahád) but in the city of Bombay, and in the Deccan also, that no general rules can be safely laid down with regard to octroi, its mode of collection or system of refund. It is just as essential to consider separately the circumstances and system of trade in each town before framing an Octroi Tariff or making Refund Rules for it, as it is to ascertain its population or sanitary requirements.

51. The Government of India specially insist on the following points regarding octroi:—

- 1st.—Octroi should be collected direct.
- 2nd.—It should be accounted so that statistics of incidence should be readily obtainable.
- 3rd.—High duty should not be levied on articles specially exempted from imperial taxation.

* I have had charge of the large municipality of Sátára; also of Koregaon, Khánápur, Vita, Bijápur, Yeola, Sangamne and Kopergaon, and a host of small municipalities in Sátára.

4th.—Refunds should be made as far as possible on articles which have paid the duty when exported from the town.

5th.—If bonded warehouses are likely to be of use, they should be provided.

6th.—Government goods should be exempt.

7th.—Octroi should only be levied on the following eight classes :—

- a (1) Articles of food or drink.
- b (2) Animals for slaughter.
- c (3) Articles used for fuel, lighting or washing.
- d (4) Articles used in the construction of buildings.
- e (5) Drugs, gums, spices and perfumes.
- f (6) Tobacco.
- g (7) Manufactures, cloths, &c.
- h (8) Metals, &c.

8th.—Octroi is not to be levied on articles (even of the above classes) which are liable to Customs duty and have been imported by sea except in the case of classes *g* and *h* alone.

9th.—Octroi is not to be levied on salt or opium or exciseable articles.

52. I have, I submit, met and gone even further than these requirements, and if all municipalities are generally guided by the views of the Government of India, sufficient uniformity will have been attained.

In detail, uniformity is impracticable, and I cannot see that it is necessary. The case of each town ought to be dealt with alone and on its own merits.

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,
Collector, and President of Municipalities.

(APPENDIX B. TO THE COLLECTOR OF RATNA'GIRI'S LETTER No 2169 OF 1878.)

Proposed Octroi Tariff to be common for all three Towns, and estimated yield in each Town.

No.	Articles.	RATE OF OCTROI.			ESTIMATED YIELD.		
		Imported by Land.		Imported by Sea.	Vengurla.	Rájápur.	Chiplán.
		Per Cart.	Per Bullock.	Ad valorem Rate per 100 Rupees worth.			
	1ST CLASS.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	<i>Articles of Food and Drink.</i>						
1	Ghee ...	1 0 0	0 6 0	1 0 0	225 0 0	40 0 0	40 0 0
2	Sugar ...	1 0 0	0 6 0	1 0 0	530 0 0	90 0 0	90 0 0
3	Sugar-candy ...	1 0 0	0 6 0	1 0 0	200 0 0	35 0 0	35 0 0
4	Sweetmeats...	1 0 0	0 6 0	1 0 0	30 0 0	10 0 0	10 0 0
5	Honey ...	1 0 0	0 6 0	1 0 0	30 0 0	10 0 0	10 0 0
6	Almonds ...	...	...	1 0 0	30 0 0	10 0 0	10 0 0
7	Dates ...	...	...	1 0 0	400 0 0	60 0 0	60 0 0
8	Liquor ...	}	...	1 0 0	320 0 0	50 0 0	50 0 0
9	Beer ...						
10	Tea ...						
11	Coffee ...	...	...	1 0 0	120 0 0	25 0 0	25 0 0
12	Preserved and dried	...	...	1 0 0	100 0 0	20 0 0	20 0 0
	fruits ...	}	...	1 0 0	100 0 0	20 0 0	20 0 0
13	Pickles ...						
14	Onions and Garlic ...						
15	Potatoes ...	0 4 0	0 2 0	0 8 0	80 0 0	20 0 0	20 0 0
16	Vegetables ...	Will pay 3 pies per basket.			100 0 0	20 0 0	20 0 0
17	Cocanuts in shell and	}	...	0 4 0	250 0 0	335 0 0	335 0 0
	kernel ...						
18	Groundnuts...						
19	Groundnut oil ...	0 4 0	0 2 0	0 8 0	100 0 0	25 0 0	25 0 0
20	Cashewnuts...	}	0 6 0	1 0 0	50 0 0	10 0 0	10 0 0
21	Walnuts ...						
					2,655 0 0	780 0 0	780 0 0
	2ND CLASS.						
	<i>Animals for slaughter.</i>	...	...	None.	...	...	...
	3rd CLASS.						
	<i>Articles used for fuel, lighting, washing, &c.</i>						
1	Alum ...	...	...	0 8 0	20 0 0	5 0 0	5 0 0
2	Candles ...	...	...	0 8 0	40 0 0	10 0 0	10 0 0
3	Match boxes ...	...	...	0 12 0	320 0 0	40 0 0	40 0 0
4	Kerosine oil ...	...	...	0 8 0	100 0 0	25 0 0	25 0 0
5	Charcoal ...	...	...	0 8 0	40 0 0	10 0 0	10 0 0
6	Soap ...	}	...	0 8 0	40 0 0	10 0 0	10 0 0
7	Soapnut ...						
8	Oilnut oil (Kadú Tèl) and sweet oil ...	...	...	0 8 0	50 0 0	15 0 0	15 0 0
9	Fuel in log ...	One rupee per Khandi.			100 0 0	40 0 0	40 0 0
10	Impure carbonate of-soda ...	...	...	0 8 0	20 0 0	5 0 0	5 0 0
					780 0 0	160 0 0	160 0 0

(APPENDIX B. TO THE COLLECTOR OF RATNA/GIRI'S LETTER No. 2169 OF 1878—continued.)

No.	Articles.	RATE OF OCTROIL			ESTIMATED YIELD.		
		Imported by Land.		Imported by Sea.	Vengurla.	Rájápur.	Chipla.
		Per Cart.	Per Bullock.	Ad valorem Rate per 100 Rupees worth.			
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	4TH CLASS.						
	<i>Articles used in the construction of Buildings.</i>						
1	Bámbús ...	0 4 0	0 2 0	0 8 0	40 0 0	10 0 0	10 0 0
2	Stones ...	One rupee per hundred stones.			100 0 0	50 0 0	25 0 0
3	Tiles ...	} 0 2 0	0 1 0	...	40 0 0	5 0 0	5 0 0
4	Bricks ...						
5	Coir-rope and coir ...	...	...	0 8 0	40 0 0	10 0 0	10 0 0
6	Red and other chalk ..	...	...	0 8 0	20 0 0	5 0 0	5 0 0
7	Chunam and chunam shell and sand ...	...	...	0 8 0	250 0 0	40 0 0	25 0 0
8	Glass ...	...	...	0 8 0	50 0 0	10 0 0	10 0 0
9	Varnish and glue ...	} ...	...	1 0 0	40 0 0	5 0 0	5 0 0
10	Oil paints ...						
11	White Lead...						
12	Boiled oil ...						
13	Timber ...	1 0 0	0 2 0	1 0 0	150 0 0	25 0 0	25 0 0
					730 0 0	160 0 0	120 0 0
	5TH CLASS.						
	<i>Drugs, Gums, Spices and Perfumes.</i>						
1	Sandalwood ...	...	...	...	.....	.....	.....
2	Betelnut ...	...	...	...	.....	.....	.....
3	Coriander seed ...	...	...	...	.....	.....	.....
4	Saltpetre...	...	...	...	.....	.....	.....
5	Dried peelings of Mangostine ...	...	...	...	.....	.....	.....
6	Turmeric ...	...	...	...	.....	.....	.....
7	Ginger ...	...	...	...	.....	.....	.....
8	Chilly ...	...	...	...	.....	.....	.....
9	Hemp seed ...	...	...	...	.....	.....	.....
10	Shikekái ...	...	...	...	.....	.....	.....
11	Bálharda...	...	...	...	.....	.....	.....
12	Beheda ...	...	...	...	.....	.....	.....
13	Nux Vomica ...	...	...	...	.....	.....	.....
14	Anise seed ...	...	...	...	.....	.....	.....
15	Pepper ...	...	...	...	.....	.....	.....
16	Common Frankincense.	...	...	...	.....	.....	.....
17	Sulphate of iron ...	...	...	...	.....	.....	.....
18	Drug pulps of sorts ...	...	...	...	.....	.....	.....
19	Benzoine ...	...	...	...	.....	.....	.....
20	Salamoniac ...	...	...	...	.....	.....	.....
21	Nágkeshar ...	...	...	...	.....	.....	.....
22	U'dh ...	...	...	...	.....	.....	.....
23	Sálam mishri ...	...	...	...	.....	.....	.....
24	Camphor ...	...	...	...	.....	.....	.....

(APPENDIX B. TO THE COLLECTOR OF RATNA'GIRI'S LETTER No. 2169 OF 1878—continued.)

No.	Articles.	RATE OF OCTROI.			ESTIMATED YIELD.		
		Imported by Land.		Imported by Sea.	Vengurla.	Rájápur.	Chiplán.
		Per Cart.	Per Bullock.	Ad valorem Rate per 100 Rupees. worth.			
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	5TH CLASS—continued.						
	Drugs, Gums, Spices and Perfumes—continued.						
25	Sulphur ...	...	...	...	.....	.....	.....
26	Castor oil	...	...	...	.....	.....	.....
27	Sandalwood oil	...	...	...	.....	.....	.....
28	Gallnut ...	...	...	0 8 0	430 0 0	150 0 0	150 0 0
29	Turpentine	...	...	...	.....	.....	.....
30	Dill seed ...	...	...	...	.....	.....	.....
31	Oil of Sinapis	...	...	...	.....	.....	.....
32	Rosin ...	...	...	...	.....	.....	.....
33	Senna ...	...	...	...	.....	.....	.....
34	Piperlongum	...	...	...	.....	.....	.....
35	Acid ...	...	...	...	.....	.....	.....
36	Cloves ...	...	...	...	.....	.....	.....
37	Shahájiren	...	...	...	.....	.....	.....
38	Assafoetida	...	...	...	.....	.....	.....
39	Other drugs	...	...	...	.....	.....	.....
40	Sarsaparilla	...	...	...	.....	.....	.....
41	Poppy seed	...	...	...	.....	.....	.....
42	Mace ...	...	...	...	.....	.....	.....
43	Rose-water	...	...	...	.....	.....	.....
44	Gum ...	...	...	...	.....	.....	.....
45	Gowd káshta	...	...	...	.....	.....	.....
46	Brute borax	...	...	...	.....	.....	.....
47	Chireta ...	...	...	...	.....	.....	.....
48	Sappan wood	...	...	...	.....	.....	.....
49	Castor seed	...	...	...	.....	.....	.....
50	Mustard ...	...	...	...	.....	.....	.....
51	Perfumes	...	...	...	.....	.....	.....
52	Linseed oil	...	...	...	.....	.....	.....
53	Red powder (Pinjar) ...	...	...	...	.....	.....	.....
54	Tamarind...	...	...	...	.....	.....	.....
55	Blue vitriol	...	...	...	.....	.....	.....
56	Other spices	...	...	...	.....	.....	.....
57	Gugul ...	...	...	...	.....	.....	.....
58	Yellow orpiment	...	...	...	.....	.....	.....
59	Bháng ...	...	...	...	.....	.....	.....
60	Jeshtamadha	...	...	...	.....	.....	.....
61	Ashtagandha	...	...	...	.....	.....	.....
62	Owa ...	...	...	...	.....	.....	.....
63	Nutmegs...	...	...	...	.....	.....	.....
64	Dry ginger	...	...	...	.....	.....	.....
65	Cinnamon and cinna- mon oil...	...	...	...	.....	.....	.....
66	Cumin seed	...	...	...	.....	.....	.....
67	Sweet scented oil	...	...	...	.....	.....	.....
	6TH CLASS.						
	Tobacco ...	0 8 0	0 4 0	1 0 0	400 0 0	200 0 0	200 0 0

(APPENDIX B. TO THE COLLECTOR OF RATNA'GIRI'S LETTER No. 2169 OF 1878—concluded.)

No.	Articles.	RATE OF OCTROI.			ESTIMATED YIELD.		
		Imported by Land.		Imported by Sea.	Vengurla.	Rájápur.	Chiplón.
		Per Cart.	Per Bullock.	Ad valorem Rate per 100 Rupees worth.			
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	7TH CLASS.						
	<i>Manufactures, Clothes, &c.</i>						
1	Cocoanut oil ...	...	...	0 6 0	1,500 0 0	200 0 0	50 0 0
2	Hemp ...	...	...	0 8 0	150 0 0	120 0 0	120 0 0
3	Ambáda ...	0 4 0	0 2 0	...	...	...	...
4	Pots ...	1 0 0	0 4 0	...	10 0 0	5 0 0	5 0 0
5	Dyed wood articles ...	0 8 0	0 2 0	...	20 0 0	...	...
6	Thread ...	...	...	0 4 0	950 0 0	20 0 0	20 0 0
7	Gunny bags ...	...	...	0 4 0	20 0 0	5 0 0	5 0 0
8	Silk ...	...	...	0 8 0	240 0 0	40 0 0	40 0 0
9	Blankets ...	0 4 0	0 1 0	0 8 0	25 0 0	50 0 0	50 0 0
10	Kintan cloth ...	...	...	...	...	...	...
11	Rámdurg, Shápur, and Bombay cloth ...	1 0 0	0 6 0	0 4 0	320 0 0	200 0 0	200 0 0
					8,235 0 0	640 0 0	490 0 0
	8TH CLASS.						
	<i>Metals.</i>						
1	Iron ...	...	...	...	600 0 0	120 0 0	120 0 0
2	Steel ...	...	...	...	40 0 0	15 0 0	15 0 0
3	Brass ...	...	...	...	50 0 0	15 0 0	15 0 0
4	Copper ...	...	...	...	120 0 0	75 0 0	75 0 0
5	Tin ...	...	...	...	20 0 0	10 0 0	10 0 0
					830 0 0	235 0 0	235 0 0
					9,020 0 0	2,325 0 0	2,135 0 0

Ratnágiri Collector's Office,
7th September 1878.

ARTHUR CRAWFORD,
Collector, and President District Municipalities.

BELGAUM.

STATEMENT showing the old and present scale of Import Duties to be levied on the following description of Grain and other articles brought into the Town of Belgaum for consumption and sale.

Class.	Description of Articles.	Names of Articles taxable,	OLD RATES OF IMPORT DUTIES.		PRESENT RATE OF IMPORT DUTIES.	
			Per cart-load of 2 bullocks.	Per bullock-load.	Per cart-load of 2 bullocks.	Per bullock-load.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Grain, Oil Seeds, Pulse, Beans &c., &c.	Rice ...	0 8 0	0 2 0	0 10 0	0 2 6
		Dál of all kinds ...				
		Wheat ...				
		Gram ...				
		Rájgira ...				
		Oil Seeds—	0 6 0	0 1 6	0 8 0	0 2 0
		Kardí ...				
		Linseed ...				
		Sesamum ...				
		Kárli ...				
		Bhuimng ...				
		Ambádi... ..				
		Castor ...				
		Karanji... ..				
		Cotton seed ...				
		Oil-cakes ...				
		Grain, Pulse, Beans, &c.—	0 4 0	0 1 0	0 6 0	0 1 6
		Jwári ...				
		Bájri ...				
		Paddy or rice in husk ...				
		Udid ...				
		Túr ...				
		Múg ...				
		Chavli ...				
		Pávta ...				
		Peas ...				
		Masúr ...				
		Matki ...				
		Alsardi ...				
		Rála ...				
		Nágli ...				
		Satu ...				
		Barley ...				
		Wariya ...				
		Saveh ...				
		Kulthi ...				
		Harik ...				
		Other grains not specified ...				
		Roasted grain and beaten rice ...				
2	Ghee and Butter.	Ghee and butter ...	0 8 0	0 2 0	1 8 0	0 6 0
3	Oils.	Oils—	1 0 0	0 4 0	1 4 0	0 5 0
		Cocoanut ...				
		Kerosine ...				
		Til ...				
		Kardi ...				
		Castor ...				
		Cashewnut and other oils ...				
4	Groceries.	Groceries—	1 0 0	0 4 0	1 4 0	0 5 0
		Sugar ...				
		Sugar-candy ...				
		Sweetmeats ...	0 6 0	0 1 6	0 8 0	0 2 0
		Brown sugar ...				
		Molasses ...				
		Jagri ...				

Class.	Description of Articles.	Names of Articles taxable.	OLD RATES OF IMPORT DUTIES.		PRESENT RATE OF IMPORT DUTIES.	
			Per cart-load of 2 bullocks.	Per bullock-load.	Per cart-load of 2 bullocks.	Per bullock-load.
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Groceries—continued.	Groceries—continued.				
		Areca or betelnut condiments, including coriander and turmeric, dry and green ginger, mustard, cumin seed, shahájiren, &c. ...				
		Spices of all description, including nutmegs, cloves, cardamoms, mace, &c. ...				
		Kanku ...				
		Ambol ...				
		Assafetida ...				
		Methi ...				
		Nágkeshar ...				
		Poppy seed ...				
		Udh, gugul, dhúp and all descriptions of frankincense ...				
		Badishôp ...				
		Catechu ...				
		Vekhand ...				
		Owa ...				
		Sálam mishri ...				
		Ambehalad ...				
		Páshánbhed ...				
		Saltpetre ...				
		Sulphur ...				
		Kuchla ...				
		Arsenic ...	0 8 0	0 2 0	0 12 0	0 3 0
		Bachnág ...				
		Murudsing ...				
		Blue vitriol ...				
		Red Lead ...				
		Pimpli ...				
		Salamoniæ ...				
		Gum ...				
		Saphed mishri ...				
		Antimony ...				
		Ativis ...				
		Ból ...				
		Kankól ...				
		Dikemáli ...				
		Black Pepper ...				
		Kákadshing ...				
		Nágarmothi ...				
		Bálhirde ...				
		Surwarihirda ...				
		Camphor ...				
		Chireta ...				
		Wálla ...				
		Marking-nut ...				
		Honey, lákh, sowal khár, bees-wax, hartál, gánja, tin plates, potash matches, suet and tallow, sandalwood, soap nuts, and shikekái ...				
		Tea and Coffee ...	0 12 0	0 3 0	1 0 0	0 4 0
		Chillies, dry ...	0 4 0	0 1 0	0 6 0	0 1 6
		Garlic and Onions ...				
	Fruit.	Fruit—				
		Dates or khajur ...				
		Khárik or dry dates ...				
		Cocoanut, fresh and dry ...	0 12 0	0 3 0	1 0 0	0 4 0
		Almonds ...				
		Pistachio nuts ...				
		Raisins ...				

Class.	Description of Articles.	Names of Articles taxable.	OLD RATES OF IMPORT DUTIES.			PRESENT RATE OF IMPORT DUTIES.		
			Per cart-load of 2 bullocks.	Per bullock-load.		Per cart-load of 2 bullocks.	Per bullock-load.	
		Fruit— <i>continued</i> .	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	
		Walnuts... ..	...	...		
		Cashew nuts ... ..	...	...		
		Dry figs... ..	...	...	0 12 0	0 3 0	1 0 0	0 4 0
		Jackfruit cakes ... ..	...	...		
		Dry plantains ... ..	...	...		
5	Leaves	Betal leaves ... ..	...	...	0 8 0	0 2 0	0 10 0	0 4 6
6	Tobacco.	Tobacco ... ..	...	...	0 12 0	0 3 0	1 0 0	0 4 0
		Vegetables—						
7	Vegetables.	Potatoes... ..	...	...	0 4 0	0 1 0	0 8 0	0 2 0
		Sweet potatoes ... ..	...	...	0 4 0	0 1 0	0 4 0	0 1 0
		Pumpkins ... ..	...	...		
		Carrots ... ..	...	...		
		Other vegetables, viz.—						
		Pods, fruit leaves ... ..	...	...	0 2 0	0 0 6	0 2 0	0 0 6
		Plantain leaves ... ..	...	...		
		Patrávali, drones, &c. ... ..	...	...		
8	Fruit.	Fruit—						
		Sugar-cane ... ..	...	...		
		Plantains, ripe ... ..	...	...		
		Grapes ... ..	...	...		
		Citrons, lemons ... ..	...	...		
		Guavas, melons, &c. ... ..	...	...	0 4 0	0 1 0	0 4 0	0 1 0
		Pomegranates ... ..	...	...		
		Jackfruit ... ..	...	...		
		Tamarind ... ..	...	...		
		Mangoes and other fruit ... ..	...	...		
9	Metals.	Metals—						
		Copper and brass ... ..	...	...		
		Copper and brass pots and pans ... ..	...	...		
		Zinc and all other descriptions of metals, except gold and silver, metal pots of all other description ... ..	...	...	1½ per cent.	<i>ad valorem</i>.		...
		Iron ... ..	...	...		
10	Building Materials and Timber	Building timber material, &c.—						
		Logs of timber ... ..	...	...	0 6 0	0 1 6	0 6 0	0 1 6
		Rafters, jungle and teak bámbús of all description ... ..	...	...	0 3 0	0 0 9	0 4 0	0 1 0
		Firewood ... ..	...	...	0 1 0	0 0 3	0 1 0	0 0 3
		Lime stone ... ..	...	...		
		Charcoal ... ..	...	...	0 3 0	0 0 9	0 3 0	0 0 9
		Sand ... ..	...	...	0 0 6	0 0 1½	0 0 6	0 0 1½
		Burnt bricks ... ..	...	...	0 2 0	0 0 6	0 2 0	0 0 6
		Tiles ... ..	...	...		
		Chunam, unburnt mud ... ..	...	...	0 4 0	0 1 0	0 4 0	0 1 0
		Bricks and soap stone ... ..	...	...	0 1 0	0 0 3	0 1 0	0 0 3
		Stones ... ..	...	...	0 0 6	0 0 1½	0 0 6	0 0 1½
		Bámbú baskets and mats ... ..	...	...	0 4 0	0 1 0	0 4 0	0 1 0
11	Furniture and Toys.	Furniture and Toys—						
		Chairs ... ..	...	...		
		Tables ... ..	...	...	0 6 0	0 1 6	0 6 0	0 1 6
		Couches... ..	...	...		
		Gokák-made and other toys ... ..	...	...		
12	Earthen ware.	Country earthen-ware ... ..	...	...	0 1 0	0 0 3	0 1 0	0 0 3

Class.	Description of Articles.	Names of Articles taxable.	OLD RATES OF IMPORT DUTIES.			PRESENT RATE OF IMPORT DUTIES.		
			Per cart-load of 2 bullocks.	Per bullock-load.		Per cart-load of 2 bullocks.	Per bullock-load.	
			Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	
13	Stone-ware.	Stone-ware, grinding stones, &c. ...	0 0 2	0 0 6		0 2 0	0 0 6	
14	Dyes and Paints.	Dyes and Paints—						
		Indigo ...	4 0 0	1 0 0		2 0 0	0 8 0	
		Patang or log wood...	...					
		Hunsi wood ...	...				
		Dye ashes ...	...				
		Yellow orpiment ...	...				
		Jungla ...	...				
		Other dyes and oil paints ...	...				
15	Perfumes.	Perfumes—						
		Scents and scented oils of all sorts ...	0 4 0	0 1 0		0 4 0	0 1 0	
16	Hides and Horns.	Hides and Horns—						
		Tanned hides ...	0 8 0	0 2 0		0 10 0	0 2 6	
		Horns ...	...				
		Raw hides ...	...				
17	Dry fish.	Salted fish and prawns ...	0 4 0	0 1 0		0 4 0	0 1 0	
18		Miscellaneous Articles—						
		Paper ...	0 6 0	0 1 6		0 6 0	0 1 6	
		Glass beads ...	0 8 0	0 2 0		0 12 0	0 3 0	
		Locks and padlocks ...	...				
		Scissors and pen-knives ...	...				
		Screws ...	...				
		Hinges and bolts ...	...				
		Door handles ...	...				
		Knives ...	...				
		Links and chains to fasten doors..	...					
		Twine ...	0 6 0	0 1 6		0 6 0	0 1 6	
		Cotton ropes ...	...				
		Coir and coir ropes ...	...				
		Hemp and hempen ropes ...	...				
		Flax and flaxen ropes ...	0 4 0	0 1 0		0 4 0	0 1 0	
		Gunny pát ...	...				
		Cotton tape ...	...				
19		Europe and country piece-goods—						
		Europe and country piece-goods including—	...					
		Bombay and country-made clothes.	1½ per cent. <i>ad valorem</i> .					
20		Country-made woollen goods—						
		Burnus ...	...				
		Kámblis ...	0 4 0	0 1 0		0 6 0	0 1 6	
		Raw wool ...	...				
21		English and country-made woollen and silk goods, woollen cloths, tweeds and shawls ...	2 0 0	0 8 0		3 0 0	0 12 0	
		Silk cloths, woollen carpets, rugs, &c. ...	...				

Belgaum Municipal Office, }
22nd February 1879.

(Signed) E. T. RICHARDSON,
Chairman.

(Signed) G. WADDINGTON,
Collector, and President.

BELGAUM MUNICIPALITIES (EXCEPTING BELGAUM.)

SCHEDULE A.

Scale of Octroi Duties to be levied on the following descriptions of Grain, Goods and other articles brought into Municipal limits of all Towns and Villages in the Belgaum Collectorate for consumption and sale, except in the Town of Belgaum.

						OCTROI DUTY.					
						Per Cart-load of two Bullocks.			Per Bullock- load.		
						Rs.	a.	p.	Rs.	a.	p.
Bámábús	...	...	...	...	0	3	0	0	0	9
„ manufactures from	...	...	...	...	0	4	0	0	1	0
Betel leaves	...	...	...	...	0	8	0	0	2	0
Building material, viz. stones, burnt bricks, tiles, sand	...	...	...	...	0	1	0	0	0	3
Bricks, unburnt	...	...	...	...	0	0	6	0	0	1
Carpets and rugs of cotton or wool	...	...	...	...	2	0	0	0	8	0
Charcoal	...	...	...	...	0	3	0	0	0	9
Cotton rope	...	...	...	...	0	6	0	0	1	6
„ piece-goods...	...	...	...	...	1	8	0	0	6	0
Chunam	...	...	...	...	0	4	0	0	1	0
Country-made earthenware	...	...	...	...	0	1	0	0	0	3
Copper and brass sheets	...	...	...	...	1	8	0	0	6	0
Copper and brass-ware, including hard-ware	...	...	...	...	2	0	0	0	8	0
Coir, flax and hemp, and ropes made from the same material	...	...	...	...	0	4	0	0	1	0
Dyes and paints of all kinds, except indigo	...	...	...	...	0	8	0	0	2	0
Firewood	...	...	...	...	0	1	0	0	0	3
Fish, dried	...	...	...	...	0	4	0	0	1	0
Fruit, dried	...	...	...	...	0	12	0	0	3	0
„ fresh	...	...	...	...	0	2	0	0	0	6
Furniture and toys	...	...	...	...	0	8	0	0	2	0
Grain of all kinds, except cleaned rice, dál of kinds, wheat, gram and rájgira	...	...	...	...	0	4	0	0	1	0
Grain of all other descriptions	...	...	...	...	0	8	0	0	2	0
Groceries of every kind, including ghee, fine sugar, sugar-candy, sweetmeats, spices, raisins, almonds, condiments, &c.	...	...	...	...	0	12	0	0	3	0
Glass beads	...	...	...	...	0	8	0	0	2	0
Gunny bags	...	...	...	...	0	4	0	0	1	0
Hides, tanned	...	...	...	...	0	8	0	0	2	0
„ raw	...	...	...	...	0	6	0	0	1	6
Horns	...	...	...	...	0	6	0	0	1	6
Indigo...	...	...	...	...	4	0	0	1	0	0
Iron—rods, bars and sheets	...	...	...	...	0	8	0	0	2	0
„ hard-ware, including padlocks, knives, hinges, scissors, nails, &c.	...	...	...	...	0	12	0	0	3	0
Jagri, brown sugar and molasses	...	...	...	...	0	6	0	0	1	6
Lime stone	...	...	...	...	0	1	0	0	0	3
Medicines, country, of all kinds	...	...	...	...	0	8	0	0	2	0
Oil of all kinds	...	...	...	...	1	0	0	0	4	0
Oil seed of all kinds	...	...	...	...	0	6	0	0	1	6
Padam...	...	...	...	...	0	4	0	0	1	0
Silk manufactures, including shawls	...	...	...	...	2	0	0	0	8	0
Scents or perfumes	...	...	...	...	0	8	0	0	2	0
Stone-ware	...	...	...	...	0	2	0	0	0	6
Timber in logs	...	...	...	...	0	4	0	0	1	0
„ in rafters	...	...	...	...	0	3	0	0	0	9
Tea and coffee	...	...	...	...	1	0	0	0	4	0
Tin and zinc sheets	...	...	...	...	1	0	0	0	4	0
Tobacco	...	...	...	...	0	12	0	0	3	0
Vegetables, cucurbitaceous, such as pumpkins, cucumbers, &c.	}	0	4	0	0	1	0
„ root, such as carrots, onions, potatoes, &c....		0	2	0	0	0	6
„ leafy, such as greens, pods, &c.		0	2	0	0	0	6
Woollens of country manufactures—manufactures such as burnus, namdás, kámblis, &c.	...	...	...	...	0	4	0	0	1	0

HUBLI MUNICIPALITY—DHA'EWA'R.

Description of Articles.	Names of Articles included in heads in Column 1.	ON IMPORT PER				
		Head-load.	Ass-load.	Bullock or Tattu-load.	Camel-load.	Cart-load of two Bullocks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charcoal...	Charcoal ...	0 0 3	0 0 6	0 1 0	0 1 6	0 2 0
Clothes ...	Cotton and woollen manufactures, fine, plain and embroidered silks, shawls, brocade ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
	Cotton and woollen manufactures, coarse ...	0 0 6	0 0 8	0 1 6	0 4 0	0 8 0
Yarn and Wool ...	Yarn of sorts except cotton, canvas, kámbliś and wool, tape, coir, hemp, ambádi, and rope made thereof ...	0 0 3	0 0 8	0 1 6	0 4 0	0 8 0
Dyes ...	Indigo ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
	Kusumba, ashes of plantain trees and other dyes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Fruits ...	Cocoanuts and sugar-cane ...	0 0 6	0 0 8	0 1 6	0 3 0	0 8 0
	Plantains, mangoes, grapes, figs and other fruits.	0 0 3	0 0 4	0 1 0	0 2 0	0 4 0
Ghee and Honey...	Ghee, honey and butter ...	...	0 1 0	0 4 0	0 8 0	1 0 0
Glass and Paper...	Glass bangles or bracelets, and paper of sorts ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Grain ...	Dhan, rice, jwári, bájri, kulthi, mág, túr and other grains and cotton seeds ...	...	0 0 4	0 0 6	0 1 0	0 4 0
Groceries, &c. ...	Copra, dates (dried and fresh), cumin seed, black pepper, coriander, chillies, mustard-seed, turmeric, ginger, poppy seed, betelnut, catechu, cinnamon, tamarind, and other condiments ...	0 0 3	0 0 8	0 1 6	0 4 0	0 8 0
	Horns, dried fish, skins, hides, empty dubbers, shoes ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Hides, Horns, Fish and Leather manufactures ..						
Iron ...	Iron and iron-ware ...	0 0 3	0 1 0	0 2 0	0 4 0	1 0 0
Leaves ...	Pán and betel leaves ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Metals ...	Copper, brass, lead, tin, pewter, and articles made thereof ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
Oil ...	Cocoanut, til and castor oil and other oils and oil-cake ...	0 0 3	0 1 0	0 4 0	0 8 0	1 0 0
Stoneware ...	Grinding-stones, stone-vessels ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Sugar ...	Sugar and sugar-candy ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
	Brown sugar, molasses and jagri ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
Vegetables ...	Potatoes ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
	Gourds, brinjals and other vegetables ...	...	0 0 2	0 0 6	0 1 0	0 4 0
Tobacco ...	Tobacco ...	0 12 0	} Per maund.		...	...
	Snuff manufactured ...	1 0 0				
Wood and grass &c.	Logs for building purposes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 8 0
	Rafters and bámbus ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
	Leaves used to eat from, grass and kadba ...	...	0 0 2	0 0 4	0 0 6	0 1 0

EXEMPTIONS, &c.

1. Personal wearing apparel and personal baggage of all kind to be free.
2. Agricultural implements, gold and silver, curds, milk, buttermilk, cowdung-cakes, earth and stone.
3. If a load contain several articles, they are to be charged a rate proportionate to the quantity of articles of each class.
4. A camel-load is equal to three bullock or tattu-loads.
5. A cart to which four bullocks are yoked shall be equal to two cart-loads, and a cart of six or more bullocks shall be equal to three cart-loads.
6. Government provisions and stores of all sorts are not liable to tax.

GADAG-BETGERI MUNICIPALITY—DHA'BWA'R.

Schedule of Octroi Taxation.

Description of Articles.	Names of Articles included in heads in Column 1.	ON IMPORT.				
		Per Head-load.	Per Ass-load.	Per Bullock or Tattu-load.	Per Camel-load.	Per Cart-load of 2 Bullocks.
1	2	3	4	5	6	7
		R. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charcoal ...	Charcoal ...	0 0 3	0 0 6	0 1 0	0 1 6	0 2 0
Cloths ...	Cotton and woollen manufactures—fine, plain and embroidered silks, shawls, brocades ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
Yarn and Wool. {	Cotton and woollen manufactures, coarse ...	0 0 6	0 0 8	0 1 6	0 4 0	0 8 0
	Yarn of sorts (except cotton), canvas, kambli and wool, tape, coir, hemp, ambádi and rope made thereof ...	0 0 3	0 0 8	0 1 6	0 4 0	0 8 0
Dyes ... {	1. Indigo ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
	2. Kusumba, &c. ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
	3. Ashes of plantain trees and other dyes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Fruits ... {	1. Cocoanuts and sugar-cane ...	0 0 6	0 0 8	0 1 6	0 8 0	0 8 0
	2. Plantains, mangoes, grapes, figs, and other fruits ...	0 0 3	0 0 4	0 1 0	0 2 0	0 4 0
Ghee and Honey .	Ghee, honey and butter ...	0 0 6	0 1 0	0 4 0	0 8 0	1 0 0
Grain ...	Dhan, rice, jwári, bájri, kulthi, mág tūr, cotton seeds and other grains ...	0 0 2	0 0 4	0 0 6	0 1 0	0 4 0
Groceries, &c. ...	Copra, dates (dried and fresh), cumin seed, black pepper, coriander, chillies, mustard seed, turmeric, ginger, poppy seed, betelnut, catechu, cinnamon, tamarind, and other condiments ...	0 0 3	0 0 8	0 1 6	0 4 0	0 8 0
Hides, Fish and Leather Manufactures. {	Horns, dried fish, skins, hides, empty dubbers, shoes ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Iron ...	Iron and iron-ware ...	0 0 3	0 1 0	0 2 0	0 4 0	1 0 0
Metals ...	Copper, brass, lead, tin, pewter, and articles made thereof ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
Oil ...	Cocconut, til and castor oil and other oils, and oil-cake ...	0 0 3	0 1 0	0 4 0	0 8 0	1 0 0
Stoneware ...	Grinding stones, stone-vessels ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Sugar ... {	Sugar and sugar-candy ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
	Brown sugar, molasses, and jagri ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
Tobacco ... {	1. Tobacco ...	0 12 0	...	...	...	...
	2. Snuff, manufactured ...	1 0 0	...	...	...	...
Vegetables ... {	1. Potatoes ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
	2. Gourds, brinjals and other vegetables ...	0 0 1	0 0 2	0 0 6	0 1 0	0 4 0
Wood, &c. ... {	Logs for building purposes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 8 0
	Rafters and bambús ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
	Leaves used to eat from ...	0 0 1	0 0 2	0 0 4	0 0 6	0 1 0

Note—Rules regarding exemption, &c., are the same as those of the Hubli Municipality.

RA'NEBENNUR MUNICIPALITY—DHA'ERWA'R.

Description of Articles.	Names of Articles included in heads in Column I.	ON IMPORT.				
		Per Head-load.	Per Ass-load.	Per Bullock or Tattu-load.	Per Camel-load.	Per Cart-load of 2 Bullocks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charcoal ...	Charcoal ...	0 0 3	0 0 6	0 1 0	0 1 6	0 2
Cloths ...	Cotton and woollen manufactures—fine, plain and embroidered silks, shawls, brocades, kámbliis, cotton and woollen manufactures, coarse ...	One and a half per cent. <i>ad valorem</i> .				
Yarn and Wool...	Yarn of sorts, except cotton, canvas, wool, tape, coir, hemp, ambádi and rope made thereof ...	0 0 6	0 0 8	0 1 6	0 4 0	0 8 0
Dyes ...	1. Indigo ...	0 2 0	0 4 0	0 8 0	1 0 0	2 0 0
	2. Kusumba, &c., ashes of plantain trees and other dyes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Fruits ...	1. Cocoanuts and sugar-cane ...	0 0 6	0 0 8	0 1 6	0 3 0	0 8 0
	2. Plantains, mangoes, grapes, figs and other fruits ...	0 0 3	0 0 4	0 1 0	0 2 0	0 4 0
Ghee and Honey..	Ghee, honey and butter ...	0 0 6	0 1 0	0 4 0	0 8 0	1 0 0
Earthenware and Paper.	Earthenware and paper of sorts ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Grain ...	Dhan, rice, jwári, bájri, kulthi, mág, túr, cotton seeds and other grains ...	0 0 2	0 0 4	0 0 6	0 1 0	0 4 0
Groceries, &c. ...	Copra, dates (dried and fresh), cumin seed, black pepper, coriander, chillies, mustard seed, turmeric, ginger, poppy seed, betelnut, catechu, tamarind and other condiments ...	0 0 3	0 0 8	0 1 6	0 4 0	0 8 0
Hides, Horns, Fish and Leather manufactures.	Horns, dried-fish, skins, hides, empty dubbers, shoes ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Metals ...	Iron and iron-ware, copper, brass, lead, tin, pewter and other articles made thereof ...	One and a half per cent. <i>ad valorem</i> .				
Leaves ...	Pán or betel leaves ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
Oil ...	Cocoanut, til, and castor oil and other oils and oil-cake ...	0 0 3	0 1 0	0 4 0	0 8 0	1 0 0
Stone-ware ...	Grinding stones, stone-vessels ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
Sugar ...	Sugar and sugar-candy ...	0 1 0	0 2 0	0 4 0	0 8 0	1 0 0
	Brown sugar, molasses and jagri ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
Vegetables ...	Potatoes ...	0 0 6	0 1 0	0 2 0	0 4 0	0 8 0
	Gourds, brinjals and other vegetables ...	0 0 1	0 0 2	0 0 6	0 1 0	0 4 0
Wood, &c. ...	Logs for building purposes ...	0 0 3	0 0 6	0 1 0	0 2 0	0 8 0
	Rafters and bambús ...	0 0 3	0 0 6	0 1 0	0 2 0	0 4 0
	Leaves used to eat from ...	0 0 1	0 0 2	0 0 4	0 0 6	0 1 0

EXEMPTIONS, &c.

1. Personal wearing apparel, and personal baggage of all kinds to be free.
2. Agricultural implements, gold and silver, curds, milk, buttermilk, cowdung-cakes, earth and stone.
3. If a load contain several articles they are to be charged a rate proportionate to the quantity of articles of each class.
4. A camel-load is equal to three bullock or tattu-loads.
5. A cart to which four bullocks are yoked shall be equal to two cart-loads, and a cart of six or more bullocks shall be equal to three cart-loads.
6. Government provisions and stores of all sorts are not liable to tax.
7. Grain, karbi and other produce of fields belonging to the cultivators of the town, and brought in solely for consumption in the cultivator's house, to be free from duty.

KA'NARA MUNICIPALITIES.

List of Articles on which Duty is at present levied by the Town Municipality of Kārwar.

No.	Names of Articles.	Per	Rate.			Remarks.
			Rs.	a.	p.	
1	Brass and its manufactures ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
2	Cocoanuts ...	Thousand ...	0	10	0	
3	Copper and its manufactures ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
4	Firewood ...	Ten ...	0	4	0	
5	Ditto ...	Cart-load ...	0	2	0	
6	Chillies ...	Per package ...	0	4	0	
7	Ghee ...	Cwt. ...	0	8	0	
8	Grains and seeds of sorts ...	Indian maund ...	0	6	0	
9	Jagri ...	Cwt. ...	0	3	0	
10	Gunny bags ...	100 ...	0	2	0	
11	Iron and iron manufactures ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
12	Gunny páts ...	100 ...	0	1	0	
13	Lead ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
14	Malt liquor ...	Gallon ...	0	1	0	
14a	Cocoanut oil ...	Cwt. ...	0	6	0	
15	Oil of sorts ...	Cwt. ...	0	4	0	
16	Piece-goods ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
17	Spirits, Europe ...	Gallon ...	0	2	0	
18	Spirits, country-manufactured ...	Do. ...	0	6	0	
19	Steel ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		
20	Sugar and sugar-candy ...	Cwt. ...	0	6	0	
21	Timber ...	Khandi ...	0	4	0	
22	Tobacco and snuff... ..	Indian maund ...	1	0	0	
23	Wines... ..	Gallon ...	0	2	0	
24	Zinc ...	Not more than 1½ per cent. <i>ad valorem</i> ...	.....		

List of Articles on which Octroi Duty is at present levied by the Town Municipality of Kumta.

No.	Names of Articles.	Per	Rate.			Remarks.
			Rs.	a.	p.	
1	Rice of sorts ...	Managi ...	0	0	2	
2	Cocoanuts ...	100 ...	0	0	4	
3	Grain of sorts ...	Managi ...	0	0	2	
4	Raggi paddy ...	Do. ...	0	0	1	
5	Jira (cumin seed)... ..	Khandi ...	0	1	0	
6	Copra ...	Cwt. ...	0	0	2	
7	Areca nuts ...	Khandi ...	0	1	0	
8	Ditto ...	Bullock-load ...	0	0	3	Ordered but not yet omitted.
9	Pepper ...	Khandi ...	0	1	0	
10	Ditto ...	Bullock-load ...	0	0	3	Ditto.
11	Cardamums ...	Bag ...	0	1	0	
12	Grapes (dry) ...	Khandi ...	0	1	0	Ditto.
13	Dates ...	Do. ...	0	1	0	
14	Almonds ...	Do. ...	0	1	0	
15	Sugar... ..	Do. ...	0	1	0	
16	Sugar-candy ...	Box ...	0	0	4	
17	Jagri ...	Khandi ...	0	1	0	
18	Cloves... ..	Do. ...	0	1	0	
19	Catechu ...	Do. ...	0	1	0	
20	Copper and articles manufactured from it ...	Do. ...	0	1	8	
21	Lead, tin, zinc, &c. ...	Do. ...	0	1	8	

No.	Names of Articles.	Per	Rate.			Remarks.
			Rs.	a.	p.	
22	Brass, and articles manufactured from it ...	Khandi ...	0	1	8	
23	Iron, and articles manufactured from it ...	Do. ...	0	1	0	
24	Silk cloth ...	Bale or package ...	0	4	0	
25	Woollen cloth ...	Do. ...	0	4	0	
26	Saltpetre ...	Khandi ...	0	1	0	
27	Europe spirits ...	Bottle ...	0	0	6	
28	Wines, beer, &c. ...	Do. ...	0	0	3	
29	Sandalwood pieces ...	Maund ...	0	1	0	
30	Timber ...	Khandi ...	0	4	0	Ordered but not yet struck off.
31	Paper ...	Ream ...	0	0	1	
32	Cocconut oil and other kinds of oil ...	Per Cwt. ...	0	0	6	
33	Ghee ...	Per Maund ...	0	0	2	
34	Furniture ...	Each valuing above 5 rupees.	0	0	6	
35	Ditto ...	Each valuing from 1 to 5 rupees.	0	0	2	
36	Ditto ...	Each valuing less than 1 rupee.	0	0	1	
37	Cloth ...	Bale containing more than 10 pieces.	0	1	0	
38	Ditto ...	Bale containing less than 10 pieces.	0	0	3	
39	Gunny bags, large...	Bale ...	0	1	0	
40	Do. small...	Do. ...	0	0	3	
41	Chillies ...	Cwt. ...	0	0	3	
42	Arrowroot ...	Do. ...	0	0	3	
43	Azma seed (Bishop's weed) ...	Do. ...	0	0	2	
44	Ram patri (Bastard mace) ...	Do. ...	0	0	3	
45	Cinnamon ...	Do. ...	0	0	3	
46	Methe (Fenugreek) ...	Do. ...	0	0	2	
47	Manjith (Madder) ...	Do. ...	0	0	3	
48	Sháhajiren ...	Do. ...	0	0	3	
49	Assafetida ...	Do. ...	0	0	3	
50	Kámblis (country) ...	Bale ...	0	1	0	
51	Thread ...	Do. or package ...	0	0	6	
52	Gúgúldhúp (fragrant gum) ...	Cwt. ...	0	0	3	
53	Bámbús, large ...	100 ...	0	0	4	
54	Bámbús, small ...	1,000 ...	0	1	0	
55	Coffee ...	Cwt. ...	0	0	3	
56	Tea ...	Lb. ...	0	0	1	
57	Camphor ...	Cwt. ...	0	0	6	
58	Corrosive sublimate (Raskar-pura) ...	Lb. ...	0	0	1	
59	Cards, playing ...	Box ...	0	0	6	
60	Candles ...	Lb. ...	0	0	1	
61	Gulál (crimson) powder ...	Cwt. ...	0	0	2	
62	Country coal ...	Do. ...	0	0	3	
63	Linseed ...	Do. ...	0	0	3	
64	Castor seed ...	Do. ...	0	0	2	
65	Coriander seed ...	Do. ...	0	0	2	
66	Mustard ...	Do. ...	0	0	2	
67	Cotton seed ...	Do. ...	0	0	2	
68	Cochineal seed ...	Do. ...	0	0	2	
69	Lobán (frankincense) ...	Do. ...	0	0	3	
70	Groundnut ...	Do. ...	0	0	2	
71	Fish ...	Do. ...	0	1	0	
72	Harda (gallnuts) ...	Do. ...	0	0	2	
73	Dry ginger ...	Do. ...	0	0	4	
74	Garlic ...	Do. ...	0	0	2	
75	Honey... ..	Do. ...	0	0	3	
76	Kankan Kars (Borax) ...	Do. ...	0	0	3	
77	Mace (Jauntri) ...	Lb. ...	0	0	1	
78	Nágkeshar (Mesnaferrea) ...	Cwt. ...	0	0	2	
79	Nutmeg ...	Do. ...	0	0	1	
80	Onions ...	Do. ...	0	0	2	
81	Oil-cakes of every sort ...	Do. ...	0	0	2	
82	Potatoes ...	Do. ...	0	0	3	
83	Tiles ...	1,000 ...	0	1	0	
84	Carbonate of soda (Pápadkhár). ...	Cwt. ...	0	0	3	

No.	Names of Articles.		Per	Rate.	Remarks.
				Rs. a. p.	
85	Sheet, brass, or brass foil	...	Package, bundle	...	0 0 2
86	Pencils	...	Dozen	...	0 0 2
87	Quicksilver	...	Lb.	...	0 0 1
88	Quills	...	Bundle	...	0 0 2
89	Coir rope	...	Cwt.	...	0 0 3
90	Rose water	...	Jar	...	0 1 0
91	Resin	...	Cwt.	...	0 0 2
92	Sal amoniac (Navasagar)	...	Do.	...	0 0 3
93	Slates	...	Dozen	...	0 0 2
94	Salam mishri	...	Lb.	...	0 0 1
95	Sandalwood oil	...	Do.	...	0 0 6
96	Soapnut (Athokai)	...	Cwt.	...	0 0 3
97	Soap	...	Dozen	...	0 0 2
98	Sappan wood (Patang Lakdi)	...	Cwt.	...	0 0 3
99	Shukekai	...	Do.	...	0 0 3
100	Soda water, lemonade, &c.	...	Dozen	...	0 0 2
101	Kad Ségé (Tree soap)	...	Cwt.	...	0 0 2
102	Tamarind	...	Do.	...	0 0 2
103	Turmeric	...	Do.	...	0 0 2
104	Twine	...	Do.	...	0 0 3
105	Tobacco	...	Do.	...	0 0 4
106	Yellow ochi (Gopichandan)	...	Do.	...	0 0 1
107	Bees-wax	...	Do.	...	0 1 0
108	Zedoary (Kachur)	...	Do.	...	0 0 2
109	Chinese Umbrellas	...	Box	...	0 2 0

List of Articles on which Octroi Duty is at present levied by the Gokarn Town Municipality.

No.	Names of Articles.		Per	Rate.	Remarks.
				Rs. a. p.	
1	Rice and grains of sorts	...	Managi	...	0 0 3
2	Cocoanuts	...	100	...	0 0 10
3	Oil of sorts	...	Maund	...	0 0 6
4	Honey	...	Do.	...	0 0 6
5	Ghee	...	Do.	...	0 2 0
6	Jagri	...	Do.	...	0 0 6
7	Sugar	...	Do.	...	0 1 0
8	Dates	...	Do.	...	0 0 6
9	Raggi and paddy	...	Managi	...	0 0 3
10	Chillies	...	Maund	...	0 0 6
11	Copper	...	Do.	...	0 1 0
12	Brass	...	Do.	...	0 1 0
13	Brads of sorts	...	Do.	...	0 4 0
14	Wood for building purposes	...	Do.	...	0 4 0
15	Bracelets	...	Do.	...	0 2 0
16	Tobacco of sorts	...	Do.	...	0 2 0
17	Cloth of sorts	...	Value Rs. 100 and less.	...	0 4 0
18	Silk cloth	...	Do.	...	0 4 0
19	Buffaloes (male and female)	...	Each brought for sale and actually sold.	...	0 4 0
20	Bullocks and cows	...	Do.	...	0 2 0
21	Building stones	...	100	...	0 2 0
22	Firewood	...	Load	...	0 0 1
23	Grass (rice-straw)	...	Do.	...	0 0 2
24	Tiles	...	1,000	...	0 2 0
25	Water-melon, cucumber, sweet potatoes, plantains, mangoes, &c.	...	Load	...	0 0 6
26	Cotton seeds and oil-cakes	...	Maund	...	0 0 2
27	Native cutlery	...	Do.	...	0 4 0
28	Bell metal	...	Do.	...	0 1 0

List of Articles on which Duty is at present levied by the Town Municipality of Sirsi.

No.	Names of Articles.		Per	Rate.			Remarks.
				Rs.	a.	p.	
1	Country blankets	...	Cart-load	...	2	0	0
			Bullock-load	...	0	8	0
			Head-load	...	0	2	0
2	Gunny bags	...	Cart-load	...	2	0	0
			Bullock-load	...	0	8	0
			Head-load	...	0	2	0
3	Oil	...	Cart-load	...	0	12	0
			Bullock-load	...	0	3	0
			Head-load	...	0	1	0
4	Chillies	...	Cart-load	...	1	0	0
			Bullock-load	...	0	3	0
			Head-load	...	0	0	6
5	Tobacco	...	Cart-load	...	2	0	0
			Bullock-load	...	0	8	0
			Head-load	...	0	2	0
6	Tamarind	...	Cart-load	...	0	8	0
			Bullock-load	...	0	2	0
			Head-load	...	0	0	6
7	Sugar	...	Cart-load	...	1	0	0
			Bullock-load	...	0	4	0
			Head-load	...	0	1	0
8	Rice	...	Cart-load	...	0	12	0
			Bullock-load	...	0	2	0
			Head-load	...	0	0	6
9	Paddy	...	Cart-load	...	0	4	0
			Bullock-load	...	0	2	0
			Head-load	...	0	0	3
10	Mangoes	...	Cart-load	...	0	4	0
			Bullock-load	...	0	2	0
			Head-load	...	0	0	3
11	Fish	...	Cart-load	...	1	0	0
			Bullock-load	...	0	2	0
			Head-load	...	0	0	6
12	Jagri	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	6
13	Raggi	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	6
14	Bengal gram	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
15	Cotton seeds	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
16	Dál	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
17	Green gram	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
18	Jwári	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
19	Onions	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
20	Oil-cakes	...	Cart-load	...	0	8	0
			Bullock-load	...	0	4	0
			Head-load	...	0	0	3
21	Fire-wood	...	Cart-load	...	0	2	0
			Bullock-load	...	0	1	0
			Head-load	...	.....
22	Cocoanuts	...	100	...	0	2	0
23	Piece-goods	...	8 annas per cent. <i>ad valorem</i>.	...	.....
24	Metals and articles manufactured from them...	...	Re. 1 per cent. <i>ad valorem</i>.	...	.....
25	Paper	...	Cart-load	...	0	8	0
26	Bámbú mats	...	Cart-load	...	.....
			Head-load	...	0	0	6

No.	Names of Articles.	Per	Rate.	Remarks.
			Rs. a. p.	
27	Chunam ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 4 0	
		Head-load ...	0 0 3	
28	Betel leaves ...	1,000 ...	0 0 6	
29	Pottery ...	Head-load ...	0 0 6	
		Cart-load ...	0 8 0	
30	Tár ...	Bullock-load ...	0 4 0	
		Head-load ...	0 0 3	
		Cart-load ...	0 4 0	
31	Oil seeds of sorts ...	Bullock-load ...	0 2 0	
		Head-load ...	0 0 3	
32	She-buffaloes ...	Head when sold in the market.	0 8 0	
33	Cows ...		0 2 0	
34	Sheep and goat...		0 0 6	
		Cart-load ...	0 8 0	
35	Mustard ...	Bullock-load ...	0 4 0	
		Head-load ...	0 0 3	
		Cart-load ...	1 0 0	
36	Areca nuts ...	Bullock-load ...	0 3 0	
		Head-load ...	0 0 6	
		Cart-load ...	1 0 0	
37	Pepper ...	Bullock-load ...	0 3 0	Ordered but not yet struck off from the schedule by the Collector.
		Head-load ...	0 0 6	
		Cart-load ...	2 0 0	
38	Cardamums ...	Bullock-load ...	0 8 0	
		Head-load ...	0 4 0	

List of Articles on which Octroi Duty is at present levied by the Town Municipality of Haliyál.

No.	Names of Articles.	Per	Rate.	Remarks.
			Rs. a. p.	
1	Grains ...	Cart-load ...	0 2 0	
		Bullock-load ...	0 0 6	
2	Piece-goods ...	Two bundles ...	0 2 0	
		Head-load ...	0 1 0	
3	Kámbliá ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
		Head-load ...	0 0 6	
4	Betel leaves ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
5	Vessels of metal ...	Cart-load ...	1 0 0	
		Bullock-load ...	0 0 4	
6	Molasses (Jagri) ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
7	Areca nuts ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
		Cart-load ...	0 8 0	
8	Tobacco ...	Bullock-load ...	0 2 0	
		Head-load ...	0 1 0	
9	Chillies ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
10	Oil of sorts ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
		On each sale fetching Rs. 8 and under.	0 2 0	
11	Cattle including horses and asses ...	On every rupee of the value when the sale fetches more than 8 rupees.	0 3 0	
12	Sheep ...	Head ...	0 0 6	
13	Sugar ...	Cart-load ...	0 8 0	
		Bullock-load ...	0 2 0	
14	Gunny bags ...	Cart-load ...	0 4 0	
		Bullock-load ...	0 1 0	
15	Thread and ropes ...	Cart-load ...	0 4 0	
		Bullock-load ...	0 1 0	
16	Bámbús ...	Cart-load ...	0 1 0	
		Bullock-load ...	0 0 3	
17	Leathern articles ...	Cart-load ...	0 4 0	
		Bullock-load ...	0 1 0	

KALA'DGI MUNICIPALITIES.

Schedule showing the Duty leviable by the Kaládgi Municipality on the undermentioned Articles.

Names of Articles.	Cart-load drawn by 4 bullocks.	Cart-load drawn by 2 bullocks.	Bullock- load.	Tattu-load.	Ass-load.	Camel- load.	Head or shoulder- load exceeding 12 lbs. in weight.
	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
Grain of all sorts and oil seeds ...	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 3
Jagri, cocoanut, date, cocoanut oil, sweet oil, castor oil, sugar, raisins, spices, mustard, dry ginger, chillies, parched rice, parched gram, groundnuts, betelnuts, incense, tamarind, camphor, onions, garlic, catechu, hemp, tobacco and medical drugs ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3
Metal-pots, sugar-candy, butter and ghee... ..	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6
Uncleaned cotton and cotton seeds.	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 3
Cleaned cotton	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6
Cloth, indigo and other articles used for dyeing purposes... ..	4 0 0	2 0 0	0 8 0	0 6 0	0 4 0	1 0 0	0 1 0
Fodder	0 4 0	0 2 0	0 0 6	0 0 6	...	0 1 0	..
Vegetables, sugar-cane, and betel leaves	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 3
Timber, bambús, and rafters ...	1 0 0	0 8 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6
Plantains, mangoes and other fruits.	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 3
Cattle, each large head, annas 2 ...	...	...	...	...	...	...	...
Do. small head do. 1 ..	...	...	...	...	...	...	...
Sheep and goats, each head, pies 6.	...	...	...	...	...	...	...
Sundry articles such as nails, small looking glasses, lanterns, &c. usually sold in (peddler's) maneri's shops	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6

EXEMPTIONS.

Firewood, Europe liquors, gánja, bháng, salt, toddy, and produce of fields brought into municipal limits by persons resident in Kaládgi and cultivating fields in that and surrounding villages within a circle of 4 miles.

All articles merely passing along provincial road through municipal limits, passengers' baggage, and Government property.

BA'GALKOT MUNICIPALITY—KALA'DGI.

Class.	Articles taxable.	Cart with 4 bullocks.	Cart with 2 bullocks.	Single bullock or buffalo-load.	Pony-load.	Ass-load.	Camel-load.	Head-load.	Load carried along on a stick.	Shoulder-load.	Load dragged by human being.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Class I. ..	Bajri, wheat, rice, tūr, gram, &c., math, mēg, kulthi, udid, til, kardil, jwari, bhale, nāgil, warl, chavil, rājgir, mhasūr, rali, all kinds of pulse, jagri, dates, cocoanut, dry cocoanut, almonds, betelnuts, turmeric, raisins, sugar-candy, soft sugar, khaskas, ginger, cloves, pepper, spices, chillies, tamarinds, safflower, wood, betel leaves ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. II. ..	All kinds of oily substance, ghee, oil, cocoanut-oil, and butter ...	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6	0 1 0	0 0 0	0 1 0
Do. III. ..	Plantains, mangoes, sugar-cane, guavas, lemons, onions, garlic, sweet potatoes, carrots, jujubes, and all kinds of fruits and vegetables ...	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 2	0 0 3	0 0 2	0 0 3
Do. IV. ..	Tobacco ...	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6	0 1 0	0 0 6	0 1 0
Do. V. ..	Cotton seed ...	0 8 0	0 4 0	0 1 0	0 0 9	0 0 6	0 2 0	0 0 2	0 0 3	0 0 2	0 0 3
Do. VI. ..	Wool, piece-goods and cloth ...	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6	0 1 0	0 0 6	0 1 0
Do. VII. ..	Indigo, kapila, kusumba, karmari seed, pisti-flower, sirunji, kapila seed ...	4 0 0	2 0 0	0 8 0	0 6 0	0 4 0	1 0 0	0 1 0	0 2 0	0 1 0	0 2 0
Do. VIII. ..	Cattle, full-grown ...	Each two annas.									
	Do. small ..	Each one anna.									
Do. IX. ..	Wooden articles, beams and posts of houses, &c., except firewood ...	1 0 0	0 8 0	0 2 0	0 1 6	0 2 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. X. ..	Borax and other dye salts ...	0 2 0	0 1 0	0 0 6	0 0 3	0 0 2	0 1 0	0 0 1	0 0 2	0 0 1	0 0 2
Do. XI. ..	Gunny bags and gunny fibrous bark and rope ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XII. ..	Kāmbils and wool ...	2 0 0	1 0 0	0 4 0	0 3 0	0 2 0	0 8 0	0 0 6	0 1 0	0 0 6	0 1 0
Do. XIII. ..	Copper and brass pots, copper, brass, lead and tin ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XIV. ..	Articles of iron and iron ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XV. ..	Bāmbās and articles made out of bāmbās ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XVI. ..	Paper of all kind ...	1 0 0	0 8 0	0 2 0	0 1 6	0 1 0	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XVII. ..	Stone and articles made of stone. ...	0 0 6	0 0 3	0 0 2	0 0 2	0 0 1	0 0 3	0 0 1	0 0 2	0 0 1	0 0 2
Do. XVII. ..	Glass bangles, the (peddler's) man-ri's wares, bottles, &c. ...	0 8 0	0 4 0	0 2 0	0 1 0	0 0 6	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6
Do. XIX. ..	Goats and sheep brought for sale in municipal limits ...	Each three ples.									
Do. XX. ..	Leaves used for platters and vessels made of leaves ...	0 8 0	0 4 0	0 2 0	0 1 0	0 0 6	0 4 0	0 0 3	0 0 6	0 0 3	0 0 6

EXEMPTIONS.

I. All goods *bond fide* Government property brought within municipal limits for the exclusive and direct use of Government.

II. *Bond fide* passenger baggage, and the produce of their fields brought into municipal limits by persons resident in Bāgalkot and cultivating land in that or the surrounding villages, provided that such produce is not intended for immediate sale in the Bāzār.

ILKAL MUNICIPALITY—KALA'DGI.

Names of Articles.	Per cart-load with four bullocks.	Cart-load with two bullocks.	Camel- load.	Bullock, Tattā or Buffalo- load.	Ass or slung-load.	Head or shoulder- load.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rice, wheat, gram, til, linseed, indigo seeds, chilly, pepper, tobacco, modi, jagri, coarse sugar, cocoanuts, dry dates, dates, parched pulse of gram, spices, garlic, mustard, shepu, ajwān, arlikai, (gallnuts,) cocoanut-kernels, catechu, parched rice, betel-nuts, cashew-nuts, seeds of marking-nuts, grapes and tamarind.						
Beams, pillars, &c., for building purposes.	1 0 0	0 8 0	0 4 0	0 2 0	0 1 0	0 0 6
Bangles						
Iron						
Gunny-pāts, and ropes made of hemp and flax						
Blankets... ..						
Edible grain of inferior sorts (such as jwāri, rāle, bājri, mūg, kulthi, sāve, &c.) ...						
Seeds of castor oil plant, and other oil seeds.	0 8 0	0 4 0	0 2 0	0 1 0	0 0 6	0 0 3
Cotton seeds, and betel leaves						
Sugar, lump sugar, cumin seeds, arum nigrum (shājire), camphor, frankincense, ginger, pepper, modi-pimpili, cloves, cardamums, mace, almonds, assafoetida.						
Oil, cocoanut-oil	2 0 0	1 0 0	0 8 0	0 4 0	0 2 0	0 1 0
Bhāng and gānja						
Coarse cloth, sādīs, &c.						
Brass and copper vessels						
Ghee and honey						
White cloth (country and foreign)	4 0 0	2 0 0	1 0 0	0 8 0	0 4 0	0 2 0
Kapila, kapila seeds, kusumba, pisti flower, siranji, patang and popadi						
Indigo	8 0 0	4 0 0	2 0 0	1 0 0	0 8 0	0 4 0
Plantains, sugar-canes, &c.	0 4 0	0 2 0	0 1 0	0 0 6	0 0 3	0 0 3

EXEMPTIONS, &c.

Vegetables brought on heads.

Head-load below 1½ sers.

Earthen-pots containing butter.

Produce of fields cultivated by the people of the town.

Fire-wood and grass.

Any of the above goods brought for the use of the municipality or dispensary.

All other goods not enumerated above.

Grain brought by the earthen-pot makers, bangle-makers, basket-makers, &c., in exchange of the articles manufactured by them.

Goods brought on bullocks by Lamānis to be taxed at half the rate entered in column 5.

APPENDIX B.

List of Articles expunged from the Schedules of Octroi Taxation in the Municipalities of the Southern Division.

District and Municipality.	ARTICLES.		Authority under which Duty discontinued.
	Number.	Name.	
<i>Belgaum.</i>			
Belgaum	1	China-ware	{ Paragraph 2 of Government of India's letter, embodied in Government Resolution No. 3004 of 22nd October 1877.
	2	Glass-ware... ..	
	3	Dammer	
	4	Tar	
Gokák	1	China silk	Government Resolution No. 1969 of 29th June, and Government Resolution No. 3780 of 18th December 1878.
Saundatti	1	China silk	{ Do. do.
	2	Country silk	
	3	Country cotton yarn	
	4	English yarn	
	5	Cotton	Government Resolution No. 298 of 6th February 1866.
<i>Dhárwár.</i>			
Dhárwár	1	Cotton yarn	{ Government Resolution No. 1969 of 29th June 1878, and No. 3780 of 18th December 1878.
	2	Silk	
'Hubli, Gadag and Ránebennur...	1	Cotton yarn	Do. do.
All Municipalities	1	Glass	{ Paragraph 2 of Government of India's letter, embodied in Government Resolution No. 3004 of 22nd October 1877.
	2	Glass-ware... ..	
	3	Europe and China earthen-ware	
<i>Kaládgi.</i>			
Kaládgi and Bágalkot	1	Cotton yarn	{ Government Resolution No. 1969 of 29th June 1878, and Government Resolution No. 3780 of 18th December 1878.
	2	Silk	
Bágalkot... ..	1	Cotton	{ Government Resolution No. 298 of 6th February 1866. Paragraph 2 of Government of India's letter, embodied in Government Resolution No. 3004 of 22nd October 1877.
	2	Alum	
	3	Leather	
Ilkal and Bijápur	1	Alum	Do. do.
	2	Cotton yarn	{ Government Resolution No. 1969 of 29th June 1878, and Government Resolution No. 3780 of 18th December 1878.
	3	Silk	
<i>Kánara.</i>			
Kárwár	1	Paint of sorts	{ Paragraph 2 of Government of India's letter, embodied in Government Resolution No. 3004 of 22nd October 1877.
	2	Paint oil	
	3	Turpentine	
	4	Cotton	
Kumta	1	Alum	{ Paragraph 2 of Government of India's letter, embodied in
	2	Crackers	
	3	Looking-glasses	
	4	European cutlery	

APPENDIX B.—continued.

District and Municipality.	ARTICLES.			Authority under which Duty discontinued.
	Number.	Name.		
<i>Kánara</i> —continued.				
	5	Padlocks (iron and brass)	}	Government Resolution No. 3004 of 22nd October 1877.
	6	China-ware		
	7	Tinsel		
	8	Varnish		
	9	Vermillion		
	10	Umbrellas		
	11	Cotton		
Haliyál	1	Timber		

Note.—The following articles have also been ordered to be struck off, but reports of this having been done have not yet been received :—

<i>Kánara.</i>				
Kumta	1	Betelnut		
	2	Pepper		
	3	Cardamums		
	4	Coffee		
	5	Timber		
<i>Ratnágiri.</i>				
Vengurla... ..	1	Hirda (gallnuts)		
	2	Cotton thread		

N. G. SATHE,
Assistant Commissioner, S. D.

APPENDIX C.

Comparative Statement of the Octroi Tariff for the three Town Municipalities of Vengurla, Rājāpur and Chiplūn.

DESCRIPTION OF ARTICLES ON WHICH OCTROI IS LEVIED.	VENGURLA.				RAJAPUR.				CHIPLUN.			
	OCTROI RATE.				OCTROI RATE.				OCTROI RATE.			
	By Land.		By Sea.		By Land.		By Sea.		By Land.		By Sea.	
	Per cart.	Per pack bullock.	Per khandl.	Per cent. ad valorem rate per Rs. 100 worth.	Per cart.	Per pack bullock.	Per khandl.	Per cent. ad valorem rate per Rs. 100 worth.	Per cart.	Per pack bullock.	Per khandl.	Per cent. ad valorem rate per Rs. 100 worth.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
A.—CLASS I.												
Articles of Food or Drink—												
Rice	0 2 0	0 0 6	....	0 4 0	0 2 6	0 0 6	0 4 0	....	0 3 0	0 0 6	....	....
Ghee	0 8 0	0 2 0	....	0 4 0	0 8 0	0 1 6	....	....	....	....	....	....
Kulth	0 1 0	0 0 3	....	0 4 0	....	....	....	....	....	....	....	....
Padiy	0 1 0	0 0 3	....	0 4 0	....	0 0 6	0 3 0	....	....	....	....	....
Uddi	0 2 0	0 0 6	....	0 4 0	....	....	....	....	....	....	....	....
Groundnut ..	0 1 0	0 0 3	....	0 4 0	0 1 0	0 0 3	....	....	0 1 0	0 0 6	....	....
Onions	0 1 0	0 0 3	....	0 4 0	0 1 0	0 0 3	....	....	....	....	....	....
Coffee	0 12 0	0 3 0	....	0 4 0	....	....	....	....	....	....	....	....
Parboiled rice ..	0 1 0	....	....	....	....	....	....	....	....	....	....	....
Sugar	0 2 0	0 0 6	....	0 4 0	0 6 0	0 0 1	3 8 0	....	....	....	....	....
Cocanut	0 2 0	0 0 6	....	0 4 0	....	....	....	0 2 6	0 3 0	....	....	....
Mehi	0 2 0	0 0 6	....	0 4 0	....	0 0 6	0 4 0	....	....	....	....	....
Mohari	0 2 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Cashewnuts ..	0 2 0	0 0 6	....	....	....	....	....	....	....	....	....	....
Mug	0 2 0	....	....	0 4 0	....	0 0 6	0 3 0	....	....	....	....	....
Sweetmeats ..	0 6 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Honey .. ..	....	0 0 6	....	0 4 0	....	....	....	....	....	....	....	....
Makhi .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Lentil Dal ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sugar-candy ..	....	....	....	0 4 0	....	....	0 8 0	....	....	....	....	....
Arrowroot ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Fish .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sodawater ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Tea .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Conserve of fruits ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Dry grapes ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Dry dates ..	....	....	....	0 4 0	....	....	0 3 0	....	....	....	....	....
Figs .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Almonds .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Date (Khajur) ..	....	....	....	0 4 0	....	....	0 2 0	....	....	....	....	....
Asunda .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Barley .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Water-melon ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Pumpkin .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Suran .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Padwal .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Potatoes .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Wari .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Pickle .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Walnuts .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sweet oil	0 3 0	0 0 9	....	0 4 0	....	0 4 0	0 1 0	0 4 0	....	....	....	....
Dry fruits ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Makka .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Liquor .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sesamum	0 1 0	0 0 3	....	0 4 0	0 2 6	0 0 6	....	....	....	....	....	....
Rājgira .. ..	....	....	....	....	....	0 0 6	....	....	....	....	....	....
Sawa .. ..	....	....	....	....	....	0 0 6	....	....	....	....	....	....
Pavta	0 1 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Chavli	0 1 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Langdāl .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Lang .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Nutritious articles ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
B.—CLASS II.												
Animals for slaughter ..	....	....	....	....	....	....	....	....	....	....	....	....
C.—CLASS III.												
Articles used for fuel, lighting, washing, &c.—												
Alum .. ..	....	....	....	0 4 0	....	....	0 2 0	....	....	....	....	....
Candles .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Match boxes ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Kerosine Oil ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Charcoal .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Soap .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Soapnut .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Oilnut oil .. ..	....	....	....	0 4 0	0 4 0	0 1 0	0 4 0	....	....	....	....	....
Fuel in log .. ..	....	....	....	0 4 0	0 4 0	....	....	....	....	....	....	....
Impure carbonate of soda ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Soda .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
D.—CLASS IV.												
Articles used in the construction of Buildings—												
Bamboo	0 2 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Stones	0 2 0	....	....	0 4 0	0 1 0	0 0 3	....	....	....	....	....	....
Tiles	0 2 0	....	....	....	....	....	....	0 1 0 per 1,000	....	....	....	....
Bricks	0 2 0	....	....	....	....	....	....	....	....	....	....	....
Cair rope .. ..	....	....	....	0 4 0	....	....	0 2 0	....	....	....	....	....
Red chalk .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Cair .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Chunam .. ..	....	....	....	0 4 0	....	....	0 4 0	....	....	....	....	....
Chalk .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Glass .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sand .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Varnish .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....

APPENDIX C.—continued.

DESCRIPTION OF ARTICLES ON WHICH OCTROI IS LEVIED.	VENGURLA.				RA'JA'PUR.				CHIPLUN.			
	OCTROI RATE.				OCTROI RATE.				OCTROI RATE.			
	By Land.		By Sea.		By Land.		By Sea.		By Land.		By Sea.	
	Per cart.	Per pack bullock.	Per khandi.	Per cent. ad valorem rate per Rs. 100 worth.	Per cent.	Per pack bullock.	Per khandi.	Per cent. ad valorem rate per Rs. 100 worth.	Per cart.	Per pack bullock.	Per khandi.	Per cent. ad valorem rate per Rs. 100 worth.
	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.
CLASS IV.—continued												
Glue .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Oil paints .. ..	..	..	..	0 4 0	..	..	..	0 0 3	..	..	..	..
White lead .. ..	..	..	..	0 4 0	..	..	..	Per Bundle	..	..	..	..
Reeds .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Bells .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Teak plates .. ..	..	..	..	0 2 0	..	..	..	..	..	..	..	..
Boiled oil .. ..	..	..	..	0 4 0	..	..	..	..	0 0 6	..	..	..
Timber .. ..	..	..	..	..	..	..	..	..	..	..	..	..
E.—CLASS V.												
Drugs, Gums, Spices and Perfumes.—												
Sandalwood	0 4 0	0 1 0	..	..	..	0 1 0	0 2 0	..	0 0 3	0 0 6	..	..
Betelnut	0 2 0	0 0 6	..	0 4 0	..	..	..	..	Per Maund	..	..	..
Coriander seed	0 1 0	0 0 3	..	0 4 0	0 2 6	0 0 6	..	..	..	..	..	..
Saltpetre	0 2 0	0 0 6	..	0 4 0	..	..	..	..	..	..	..	..
Dried peelings of Mangostine ..	0 2 0	0 0 6	..	0 4 0	..	..	..	..	..	..	..	..
Turmeric	0 2 0	0 0 6	..	0 4 0	0 2 0	0 0 6	..	..	0 1 0	0 0 6	..	..
Ginger	0 1 0	0 0 3	..	0 4 0	..	..	..	..	..	..	..	..
Chilly	0 1 0	0 0 3	..	0 4 0	0 4 0	0 1 0	..	..	0 1 0	0 0 6	..	..
Hemp seed	0 1 0	0 0 3	..	0 4 0	..	..	..	..	..	..	..	..
Shikhal	0 2 0	0 0 6	..	..	..	..	..	..	..	..	..	..
Balhlra .. ..	..	0 0 6	..	0 4 0	0 2 0	0 0 6	..	..	..	..	..	..
Beheda .. ..	..	..	..	..	..	0 0 6	..	..	..	..	..	..
Nux vomica	0 2 0	0 0 6	..	0 4 0	..	..	..	..	..	..	..	..
Anise seed	0 2 0	..	..	..	0 2 0	0 0 6	..	..	..	..	..	..
Pepper .. ..	..	0 0 6	..	0 4 0	..	..	..	..	..	..	..	..
Common frankincense .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Sulphate of iron .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Drug pulps of sorts .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Benzoin .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Salamoniac .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Nigkesbar .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Udh .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Salamishri .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Camphor .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Sulphur .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Castor oil .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Sandalwood oil .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Gallnut .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Turpentine .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Dill seed .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Oil of Sinapis .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Rosin .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Senna .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Piper Longum .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Acids .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Cloves .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Shahajren .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Assafetida .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Other drugs .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Sarsaparilla .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Poppy seed .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Mace .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Rose water .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Gum .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Gowdkoshta .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Brute borax .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Chirata .. ..	..	..	..	0 4 0	..	..	0 2 0	..	..	..	..	..
Sappan wood .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Castor seed .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Mustard .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Perfumes .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Linseed oil .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Tamarind .. ..	..	..	..	0 4 0	..	0 0 3	..	..	..	..	..	..
Blue vitriol .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Other spices .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Gugul .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Yellow orpiment .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Bhang .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Jeshamadh .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Ashtagandha .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Owa	0 2 0	0 0 6	..	0 4 0	..	0 6 0	..	..	..	..	..	..
Nutmegs .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Dry ginger .. ..	..	..	..	..	..	0 8 0	..	..	..	..	..	..
Cinnamon oil .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Cinnamon .. ..	..	..	..	0 4 0	..	..	0 8 0	..	..	..	..	..
Cumin seed .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Sweet scented oil .. ..	..	..	..	..	0 4 0	..	..	..	..	..	..	..
F.—CLASS VI.												
Tobacco	0 4 4	0 1 0	..	0 4 0	0 4 0	0 1 0	..	..	0 3 0	0 0 6	..	..
G.—CLASS VII.												
Manufacture, Cloths, &c.—												
Hemp	0 2 0	0 0 6	..	0 4 0	0 2 0	0 0 6	..	..	..	..	..	..
Ambada	0 2 0	0 0 6	..	..	..	0 0 6	..	..	..	..	..	..
Pots	0 8 0	0 2 0	..	..	..	..	..	..	..	..	..	..
Dyed wooden articles	0 4 0	0 1 0	..	..	..	..	..	..	..	..	..	..
Thred .. ..	..	..	..	0 4 0	..	..	..	0 8 0	..	..	..	..
Gunny bags .. ..	..	..	..	0 4 0	..	..	..	0 1 per 100 bundles	..	..	..	..
Silk .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Twist .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Beds .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Mats .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Kintan cloth .. ..	..	..	..	0 4 0	..	..	..	..	..	..	..	..
Blanket	0 2 0	0 0 6	..	0 4 0	0 10 6	0 2 0	..	..	0 0 1 per piece	..	..	..

APPENDIX C.—continued.

DESCRIPTION OF ARTICLES ON WHICH OCTROI IS LEVIED.	VENGURLA.				RAJA'PUR.				CHIPLUN.			
	OCTROI RATE.				OCTROI RATE.				OCTROI RATE.			
	By Land.		By Sea.		By Land.		By Sea.		By Land.		By Sea.	
	Per cart.	Per pack bullock.	Per khandi.	Per cent ad valorem rate per 100 Rs. worth.	Per cart.	Per pack bullock.	Per khandi.	Per cent ad valorem rate per 100 Rs. worth.	Per cart.	Per pack bullock.	Per khandi.	Per cent ad valorem rate per 100 Rs. worth.
CLASS VII—continued.												
<i>Manufacture, Cloths, &c.,—continued.</i>	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Rámdurg cloth .. ..	....	....	....	....	2 8 0	0 8 0	....	0 8 0	....	1 pie per 4 aa. per 1 Re. per	piece. head-load. bale.	....
Shahápur cloth, Bombay cloth.	0 12 0	0 8 0	....	....	5 0 0	1 4 0	....	0 8 0	....	....	....	....
Drona .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Cocoonut oil .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
H.—CLASS VIII.												
Metals—												
Red lead .. ..	....	....	....	0 4 0	....	....	....	3 per 100 bundles.	....	....	....	....
Quicksilver .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Begad .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Iron .. ..	....	....	....	0 4 0	....	....	0 2 0	....	3 pies per maund.	....	....	....
Copper .. ..	....	....	....	0 4 0	....	....	1 8 0	....	....	....	....	....
Brass .. ..	....	....	....	0 4 0	....	....	1 8 0	....	....	....	....	....
Powder .. ..	....	....	....	0 4 0	....	....	0 2 0	....	....	....	....	....
Tin .. ..	....	....	....	0 4 0	....	....	1 8 0	....	....	....	....	....
Steel .. ..	....	....	....	0 4 0	....	....	0 2 0	....	....	....	....	....
K.—CLASS IX.												
Articles of through commerce—												
Harda	0 1 6	0 0 3	....	0 4 0	0 2 0	0 0 6	....	....	0 2 0	0 0 6	....	....
Jagri	0 2 0	0 0 6	....	0 4 0	0 2 0	0 0 6	....	....	....	....	....	....
Tár dál	0 2 0	0 1 0	....	0 4 0	....	....	....	....	....	....	....	....
Jwári	0 1 0	0 0 3	....	0 4 0	....	....	....	....	....	....	....	....
Báiri	0 1 0	0 0 3	....	0 4 0	....	....	....	....	....	....	....	....
Grams	0 2 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Masúr	0 1 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Wheat	0 2 0	....	....	0 4 0	....	....	....	....	....	....	....	....
Tár .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Gram dál .. ..	....	....	....	0 4 0	....	0 0 6	....	....	....	....	....	....
Fens .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sago .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
L.—CLASS X.												
Miscellaneous—												
Hemp seed	0 1 0	0 0 3	....	0 4 0	....	....	....	....	....	....	....	....
Linseed	0 2 0	0 0 6	....	0 4 0	....	....	....	....	....	....	....	....
Mixed seed .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Cotton seed .. ..	....	....	....	0 4 0	0 1 0	0 0 3	....	....	....	....	....	....
Crackers .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Beads, &c. .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sealing wax .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sundries .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Blotting-paper .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Umbrellas .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sinohau .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Grass .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Empty boxes .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Corks .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Paper .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Catechu .. ..	....	....	....	0 4 0	....	0 2 0	....	....	....	....	....	....
Awálpatri .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Oil-cakes .. ..	....	....	....	0 4 0	0 1 0	0 0 3	....	....	....	....	....	....
Vermillion .. ..	....	....	....	0 4 0	....	....	....	0 0 3 per bundle.	....	....	....	....
Holigar .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Baskets .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Bangles .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Earthenwares .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Clocks, watches, &c. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Gunpowder .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Bullets .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Cochineal .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Dyes .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Slate-pencils .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Canes .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Saddles .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Stationery .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Budráx .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Sundries .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Red powder (Pinjar) ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Tar oil .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Horns .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Four-wheeled carriages ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Perussion caps .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Rags .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Books .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Cards (playing) .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Tavkil .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Lead pencil .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Peacock feathers .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Scales .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Fish oil .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Hides .. ..	....	....	....	....	....	....	....	....	1 pie per hide.	....	....	....
Wax (bees') .. ..	....	....	....	....	2 0 0	0 6 0	....	....	....	....	....	....
Chuni .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Karnipatti .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Lobán .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Dammer .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Baltel .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Rána .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Ghed .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....
Pista fal .. ..	....	....	....	0 4 0	....	....	....	....	....	....	....	....

ARTHUR CRAWFORD,
Collector, and President District Municipalities.

APPENDIX D.

Statement showing the Nature and Kind of existing Taxation in the Municipalities of the Southern Division, together with the Receipts under each Head during 1878-79, as given in the Accounts published in the Bombay Government Gazette.

District.	Municipality.	Octroi.	House-tax.	Halalkhor Cess.	Tolls.	Wheel-tax.	Tobacco and Snuff, Poisonous Drugs, Country liquor.	Dog-tax.	Poll-tax.	Tax on Animals.	Market fees and fees for private slaughtering.	Total.	Cost of Collecting Establishment.	Ratio of cost of Col- lecting Establish- ment to Income from Taxes.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
BELGAUM.	Belgaum	17,047	..	755	..	2,380	5	..	..	..	2,465	22,652	2,542	1 to 8·9	
	Nipani	7,896	..	..	..	..	7	..	..	..	..	7,902	472	1 to 16·7	
	Yamkanmardi	808	..	..	..	..	..	..	..	..	..	808	231	1 to 3·5	
	Gokak	3,171	..	..	..	..	..	..	..	..	..	3,171	581	1 to 5·5	
	Athni	7,419	..	..	..	..	12	..	..	..	..	7,431	715	1 to 10·4	
	Saundatti	975	936	..	..	..	10	..	..	..	..	1,921	261	1 to 7·4	
DHARWAR.	Dharwar	7,306	2,195	..	..	470	*1,622	..	..	..	1,106	12,698	3,054	1 to 4·2	* Includes fees for the sale of ani- mals.
	Hubli	12,131	9,236	..	..	..	332	..	..	..	2,120	23,819	2,219	1 to 10·7	
	Gadag-Betgeri	6,249	5,800	..	..	..	510	..	..	..	17	12,576	1,364	1 to 9·2	
	Navalgund	1,923	1,888	..	..	..	*2,300	..	..	..	..	6,111	883	1 to 6·9	Do. do.
	Nargund	2,372	1,838	..	..	..	105	..	..	..	..	4,315	1,107	1 to 3·9	
	Ranebennur	2,554	1,919	..	..	..	316	..	..	..	76	4,865	748	1 to 6·5	
KALADGI.	Kaladgi .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	Information re- garding these municipalities will be submit- ted shortly.
	Bagal Kot .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Ilkal .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Bijapur .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
KARNATAKA.	Karwar	4,574	2,215	745	681	190	882	42	..	..	..	9,329	639	1 to 14·6	
	Kumta	6,626	2,042	..	..	340	200	30	..	..	195	9,433	613	1 to 15·4	
	Gokarn	490	917	..	..	20	43	..	573	54	..	2,097	158	1 to 13·3	
	Sirsi	4,398	898	..	..	466	96	..	..	691	..	6,449	762	1 to 8·5	
	Hallyal	1,423	2,177	..	1,951	350	131	..	..	275	..	6,312	855	1 to 7·4	
RATNAGIRI.	Vengurla	7,272	635	..	..	172	15	..	..	..	136	8,230	415	1 to 19·8	
	Rajapur	3,642	1,077	..	..	..	10	..	..	..	..	4,729	582	1 to 8·1	
	Chiplun	4,063	587	..	..	..	15	..	..	..	..	4,665	212	1 to 22	

N. G. SATHE,
Assistant Commissioner, S. D.

APPENDIX E.

Memorandum of Refund Rules of the Municipalities, S. D.

BELGAUM.

- (1.) The receipts for the payment must be produced by the person demanding the refund.
- (2.) The refund must be demanded within one calendar year of the payment of the duty.
- (3.) The amount demanded in refund must not be less than 5 rupees.
- (4.) The Executive Commissioner on these conditions being satisfied shall give an order for the refund which shall be made after the toll-gate karkun has certified that the goods on which it has been granted have passed outside the toll-gate. If, however, the export is not made within 48 hours of the Executive Commissioner's order, the order will become void.

DHA'RAWA'E.

- (1.) All goods when exported from the municipal limits shall have a refund paid on them equal in amount to the sum which would be levied on the same quantity of similar goods imported, provided that the sum which would have been paid as import duty be not less than Rs. 5.

KALA'DGI.

- (1.) Any person having paid duty on goods which he desires to export may, within 24 hours of the goods having entered municipal limits, present them with the Octroi Receipt (Form No. I.) at the Municipal Office, and the Municipal Secretary shall, if he is satisfied that the goods are those mentioned in the receipt, stamp with the municipal seal or otherwise mark for identification, such of the goods as are exported, and furnish the person presenting the goods with a Challan in Form No. III. The person exporting the goods shall, at the time of export, produce this Challan at the exit out-post and the karkun or peon in charge of such out-post shall, having satisfied himself that the goods being exported are those mentioned in the Challan, endorse the Challan to that effect, and return it to the exporter after the goods have passed out of octroi limits. The exporter may, within 24 hours of the exportation of the goods, produce the Challan so endorsed at the Municipal Office and claim a refund of the octroi duty. It shall be the duty of the Municipal Secretary to pay such refund, provided that the duty originally paid on the goods exported was in excess of Rs. 5.

- (2.) Any person having paid duty on goods which he desires to export may, within 6 months of the goods having entered municipal limits, present them with the Octroi Receipt (Form No. I.) at the Municipal Office. The executive Commissioner of the time being, may, having made an investigation and satisfied himself that the goods produced are those or portion of those for which the receipt was granted, authorize in writing the Municipal Secretary to grant a Challan in Form No. 5, on which Challan a refund will be granted, on the conditions with regard to exportation mentioned in Rule I. being fulfilled. Goods on which a refund is claimed under this rule, must be exported within 24 hours of the receipt of the Challan from the Municipal Secretary.

KA'NARA.

- (1.) Refund to be given within two years.
- (2.) The duty must be in excess of Rs. 5, otherwise a claim will not be admitted. Also no claim will be considered where a false statement was first made or other fraud practised.
- (3.) Applications to refund must be made within 24 hours after exportation.
- (4.) Bonded warehouses are unnecessary.

RATNA'GIRI.

- (1.) All goods on which duty has been paid shall, if exported within one month and satisfactory proof of their identity has been furnished, be entitled to refund of the duty levied, provided that bulk has not been broken.
- (2.) Refund shall be made even though the goods may have changed hands before export, provided that no refund shall be allowed on less than one unbroken or unopened package or bale.

N. G. SATHE,
Assistant Commissioner, S. D.

No. 3471 of 1879.

GENERAL DEPARTMENT.

Bombay Castle, 17th December 1879.

MEMORANDUM.

The undersigned presents compliments to the Commissioner, S. D., and with reference to para. 2 of his letter No. P.-1180, dated 25th ultimo, is directed to request he will be so good as to forward a statement showing the municipalities in the Southern Division in which no octroi is levied, together with the names of the taxes imposed therein and the annual proceeds of each tax.

The schedules of the Dhárwár, Navalgund, Bijápúr and Nargund Municipalities, it is requested, may also be forwarded, together with Appendix A referred to in para. 5 of the Collector of Ratnágiri's letter No. 2169, dated 7th September 1878, which does not appear among the papers.

H. A. ACWORTH,
Acting Under Secretary.

No. $\frac{P}{1}$ OF 1880.

From

ARTHUR CRAWFORD, Esq.,
Commissioner, S. D.;

To

THE CHIEF SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT.

Camp Goa, 1st January 1880.

SIR,

In acknowledging Government memorandum No. 3471 of 17th ultimo, I have the honour to forward the accompanying statement showing the municipalities in which no octroi is levied, and their annual income, and also the Schedule of the Bijápúr Municipality. The transmission of the remaining three schedules has again been expedited, and no time will be lost in submitting them on receipt.

2. The Appendix A mentioned in para. 5 of the Ratnágiri Collector's letter consists of schedules which are not now in force. It was therefore marked C, in order to distinguish it from the Appendix A to my general report on octroi No. $\frac{P}{1180}$ of 25th November last, which shows the revised Tariff in force in each municipality. The heading of the Collector's Appendix runs as under:—

“Comparative Statement of Octroi Tariff for the three town municipalities of Vengurla Rájápúr and Chiplún.”

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,
Commissioner, S. D.

Statement showing the Municipalities in the Southern Division in which no Octroi is levied and their Annual Income as given in the Accounts for 1878-79.

No.	District.	Name of Municipality.	TOTAL ANNUAL INCOME.					REMARKS.
			House-tax.	Miscellaneous proceeds of land, &c.	Municipal fines on account of stray cattle.	Miscellaneous.	Total.	
1	Ratnágiri	Ratnágiri	Rs. a. p. 510 10 8	Rs. a. p. 15 10 0	Rs. a. p. 23 4 0	Rs. a. p. 5 0 0	Rs. a. p. 554 8 8	As this municipality was recently established, its income for the last year cannot be given. It is estimated at Rs. 700 from house-tax.
		Dápoli	*780 0 0	.....	.....	.....	.....

ARTHUR CRAWFORD,
Commissioner, S. D.

BIJA'PUR.

Class.	Names of Articles.	Cart-load drawn by 4 bullocks.	Cart-load drawn by 2 bullocks.	Bullock- load.	Tattu- load.	Ass-load.	Camel- load.	Head or shoulder- load exceeding 12 lbs. in weight.
1	2	3	4	5	6	7	8	9
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Class I	Wheat, gram, rice of all descriptions, jwari, bájri, mág, tár, peas, kardi, káñli, kulthi, náchni, math, rájgira, masur, maize, páte, linseed, mustard seed, udid, ambádi, and all sorts of grain and pulse	0 8 0	0 4 0	0 1 0	0 1 0	0 0 6	0 2 0	..
Class II	Ghee and oils of all sorts Oil-cake	2 2 0 0 8 0	1 1 0 0 4 0	0 4 3 0 1 0	0 4 3 0 1 0	0 2 1 0 0 6	0 3 6 0 2 0	....
Class III	Mangoes Tamarinds, custard apples, rámpahs, and vegetables of all sorts Plantains, guavas, pomegranates Dried or fresh dates, cocoanuts, raisins, almonds, currants, cashew fruits, green maize ears, lemons	1 4 0 0 8 0 0 12 0 1 0 6	0 10 0 0 4 0 0 6 0 0 8 0	0 2 6 0 1 0 0 1 6 0 2 0	0 2 6 0 1 0 0 1 6 0 2 0	0 1 3 0 0 6 0 0 9 0 1 0	0 5 0 0 2 0 0 3 0 0 4 0	........
Class IV	Tobacco, snuff	1 0 0	0 8 0	0 2 0	0 2 0	0 1 0	0 4 0	..
Class V	Cotton, cleaned cotton	1 12 0	0 14 0	0 3 6	0 3 6	0 1 9	0 7 0	..
Class VI	Silk, woollen and embroidered clothes Broadcloth Cotton piece-goods Coarse country cloths Kámbli or country blankets	7 8 0 10 0 0 5 0 0 3 8 0 1 12 0	3 12 0 5 0 0 2 8 0 1 6 0 0 14 0	0 15 0 1 4 0 0 10 0 0 5 6 0 3 6	0 15 0 1 4 0 0 10 0 0 5 6 0 3 6	0 7 6 0 10 0 0 5 0 0 2 9 0 1 9	1 14 0 2 8 0 1 4 0 0 11 0 0 7 0	..........
Class VII	Indigo Flowers of palas tree, hinda nuts, tarora seeds, pañang wood Suranji (a dye)	5 12 0 1 0 0 1 12 0	2 14 0 0 8 0 0 14 0	0 11 6 0 2 0 0 3 6	0 11 6 0 2 0 0 3 6	0 5 9 0 1 0 0 1 9	1 7 0 0 4 0 0 7 0	......
Class VIII	Red ochre, pán leaves, castor-oil seeds, jagri, sugar-candy, sugar, nágkesar, cumin seeds, pepper, ginger dried or green, dagadful, bastful (drug), betelnuts, coals, garlic, kadani, amal, incense, nitre, arrowroot, saffron, musk, turmeric, carbonate of soda, gum, honey, nutmegs, cloves, cardamums, mace, cinnamon, sweet-meats, sangjira Leaf platters Chillies Parched rice, sesamum seeds Coriander seeds, owa (drug), kadn-káñli Sulphur, groundnuts, jackfruit-cakes Camphor, poppy seeds	1 0 0 0 12 0 1 6 0 0 10 0 0 12 0 0 14 0 2 12 0	0 8 0 0 6 0 0 11 0 0 5 0 0 6 0 0 7 0 1 6 0	0 2 0 0 1 6 0 2 9 0 1 2 0 1 6 0 1 9 0 7 0	0 2 0 0 1 6 0 2 9 0 1 2 0 1 6 0 1 9 0 7 0	0 1 0 0 0 9 0 1 4 0 0 7 0 0 9 0 10 0 0 3 6	0 4 0 0 3 0 0 5 6 0 2 6 0 3 0 0 6 0 0 14 0	..............
Class IX	Ropes, halters, coir-ropes Hemp, hempen-strings Gunny bage wicker-work	1 0 0 1 10 0 1 8 0	0 8 0 0 13 0 0 12 0	0 2 0 0 3 2 0 3 0	0 2 0 0 3 2 0 3 0	0 1 0 0 1 7 0 1 6	0 4 0 0 6 6 0 6 0	......
Class X	Woollen-felt, glass-bangles, carpets Essences and perfumes Poona-ware Country paper French or foreign paper Window-glass	1 0 0 2 6 0 2 8 0 1 8 0 2 0 0 1 12 0	0 8 0 1 3 0 1 4 0 0 12 0 1 0 0 0 14 0	0 2 0 0 4 9 0 6 0 0 3 0 0 4 0 0 3 6	0 2 0 0 4 9 0 6 0 0 3 0 0 4 0 0 3 6	0 1 0 0 2 4 0 2 6 0 1 6 0 2 0 0 1 9	0 4 0 0 9 6 0 10 0 0 6 0 0 8 0 0 7 0	............
Class XI	Pewter-ware Brass, copper and lead Metal-pots, &c., hard-ware, sold by peddlers or maseris Iron Bell-metal, steel	1 6 0 1 8 0 2 0 0 1 14 0 1 10 0	0 11 0 0 12 0 1 0 0 0 15 0 0 13 0	0 2 9 0 3 0 0 4 0 0 3 9 0 3 3	0 2 9 0 3 0 0 4 0 0 3 9 0 3 3	0 1 4 0 1 6 0 2 0 0 1 10 0 1 7	0 5 6 0 6 0 0 8 0 0 7 6 0 6 6	..........
Class XII	Hides, untanned, shoes Hides, tanned	2 12 0 4 4 0	1 6 0 2 2 0	0 5 6 0 8 6	0 5 6 0 8 6	0 2 9 0 4 3	0 11 0 1 1 0	....
Class XIII	Grind-stones Rollers for oil mills	5 8 0 1 0 0	2 12 0 0 8 0	0 11 0 0 2 0	0 11 0 0 2 0	0 5 6 0 1 0	1 6 0 0 4 0	....
Class XIV	Bámbe, sandal-wood Grass, karbi	1 0 0 0 4 0	0 8 0 0 2 0	0 2 0 0 0 6	0 2 0 0 0 6	0 1 0 0 0 3	0 4 0 0 1 0	....

GENERAL EXEMPTIONS.

All goods *boná fide* Government property brought within municipal limits for the exclusive and direct use of Government are exempt from paying duty.

2. *Boná fide* passengers' baggage and goods merely passing along the main roads in municipal limits are exempt from duty, so also are articles intended for private and personal use, such as furniture, carriages, crockery, &c., which may have been in use before coming into the town.

3. Produce of lands in Bijápur and Mahál Bágait, brought into the town by cultivators residing in it, are exempt, provided such produce is not intended for immediate sale in the Bázár. Produce of the land in other villages of the táluks brought in by cultivators residing in Bijápur is however liable to duty.

No. 115 of 1880.

GENERAL DEPARTMENT.

From

ARTHUR CRAWFORD, Esq., COMMISSIONER, S. D.;

To

J. NUGENT, Esq., ACTING SECRETARY TO GOVERNMENT,

Camp Goa, 22nd January 1880.

SIR,

I have the honour to forward, in continuation of my letter No. $\frac{P}{1}$, dated 1st instant, the octroi schedule in force in the Dhárwár, Nargund, and Navalgund Municipalities.

2. As the greater portion of the articles mentioned in the margin are consumed locally and as strict rules for granting refunds are now in force, they have not been struck off the schedules under the orders contained in the letter from the Government of India, No. 25, dated 28th January 1879.

I have the honour to be,

Sir,

Your most obedient Servant,

ARTHUR CRAWFORD,

Commissioner, S. D.

APPENDIX A.

Copy of the Schedule which is in force both in the Nargund and Navalgund Municipalities.

Description of Articles.	Names of Articles included in heads in Column I.	ON IMPORT.			
		Per Ass-load.	Per Bullock or Tattu-load	Per Cammel load.	Per Cart-load of 2 Bullocks.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Charcoal ...	Charcoal ...	0 0 6	0 1 0	0 1 6	0 2 0
Cloths ...	Cotton and woollen manufactures, fine, plain and embroidered silks, shawls, brocades ...	0 4 0	0 8 0	1 0 0	2 0 0
	Cotton and woollen manufacture, coarse ...	0 0 8	0 1 6	0 4 0	0 8 0
Yarn and Wool ...	Yarn of sorts, canvas, kámbliis and wool (cleaned and uncleaned), tape, coir, hemp, ambádi and rope made thereof ...	0 0 8	0 1 6	0 4 0	0 8 0
	1 Indigo ...	0 4 0	0 8 0	1 0 0	2 0 0
Dyes ...	2 Kusumba, &c. ...	0 0 6	0 1 0	0 2 0	0 4 0
	3 Ashes of plantain trees and other dyes ...	0 0 6	0 1 0	0 2 0	0 4 0
Fruits ...	1 Cocoanut and sugar-cane ...	0 0 8	0 1 6	0 3 0	0 8 0
	2 Plantains, mangoes, grapes, figs and other fruits ...	0 0 4	0 1 0	0 2 0	0 4 0
Ghee and Honey ...	Ghee, honey and butter ...	0 1 0	0 4 0	0 8 0	1 0 0
Glass, earthenware and paper ...	Glass, glass-ware, Europe and China, earthenware and paper of sorts ...	0 2 0	0 4 0	0 8 0	1 0 0
Grain ...	Dhan, rice, jwári, bájri, kulthi, mág, cotton seeds, tūr and other grains ...	0 0 4	0 0 6	0 1 0	0 4 0
Groceries ...	Copra, dates (dried and fresh), cumin seed, black pepper, coriander chillies, mustard seed, turmeric, ginger, poppy seed, betelnut, catechu, cinnamon, tamarind and other condiments ...	0 0 8	0 1 6	0 4 0	0 8 0
	Horns, dried fish, skins, hides, empty dubbers, shoes ...	0 2 0	0 4 0	0 8 0	1 0 0
Leather manufactures.	Iron and iron-ware ...	0 1 0	0 2 0	0 4 0	1 0 0
Iron ...	Pán or betel leaves ...	0 2 0	0 4 0	0 8 0	1 0 0
Leaves ...	Copper, brass, tin, lead, pewter and articles made thereof ...	0 4 0	0 8 0	1 0 0	2 0 0
Metals ...	Cocoanut, til and castor oil and other oils and oil-cake ...	0 1 0	0 4 0	0 8 0	1 0 0
Oil ...	Grinding-stones, stone-vessels ...	0 0 6	0 1 0	0 2 0	0 4 0
Stone-ware ...	Sugar and sugar-candy ...	0 2 0	0 4 0	0 8 0	1 0 0
Sugar ...	Brown sugar and molasses and jagri ...	0 1 0	0 2 0	0 4 0	0 8 0
	Potatoes ...	0 1 0	0 2 0	0 4 0	0 8 0
Vegetables ...	Gourds, brinjals and other vegetables ...	0 0 2	0 0 6	0 1 0	0 4 0
	Logs for building purposes ...	0 0 6	0 1 0	0 2 0	0 8 0
Wood, &c. ...	Rafters and bambu ...	0 0 6	0 1 0	0 2 0	0 4 0

EXEMPTIONS.

1. Personal wearing apparel and personal baggage of all kinds to be free, the duty being leviable on articles of merchandise.
2. Agricultural implements, gold, silver, curds, milk, buttermilk, cowdung-cakes, earth and stone are exempt from taxation.
3. If a load contain certain articles they are to be charged a rate proportionate to the quantity of articles of each class.
4. A camel-load is equal to three bullock or tattu-loads.
5. A cart to which 4 bullocks are yoked shall be equal to 2 cart-loads, and a cart of 6 or more bullocks shall be equal to 3 cart-loads.
6. Tobacco and snuff shall be taxed at the place of sale by a license tax at the rate of Rs. 5 for each drug per shop per annum.
7. A fee of 4 annas shall be charged for each notice published for the public by the municipality.
8. A charge of one anna on each head of cattle brought into the town for sale and sold will be levied at the following rates, namely:—

		Rs.	a.	p.
On each buffalo or bullock	0	2 0
Do. horse, tattu, camel, &c	0	4 0
Do. goat or sheep	0	0 3

9. Bullocks, carts, &c., laden with articles belonging to the Municipal Board are not to pay any duties.
10. Government provisions and stores of all sorts are not liable to tax.
11. Persons found to import things clandestinely to be charged double the duty.
12. Grain, karbi and other produce of fields belonging to the cultivators of the town for consumption to be free from duty.

(Signed) C. P. B. WILTSHIRE,

Acting Second Assistant Collector of Dhárwár.

Jepur, 14th January 1880.

(True Copy)

N. G. SATHE,

Assistant Commissioner, S. D.

APPENDIX B.*Taxes and fees to be levied in the Municipal District of Dhárwár as published in 1875.***SECTION I.—OCTROI.**

A tax shall be levied on the following articles according to the rates specified against each, when imported into the municipal district for consumption :—

Names of Articles.	Per head-load or per ass-load.	Per bullock or tattu-load.	Per camel-load.	Per cart drawn by 2 head of cattle.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Cotton and woollen and silk manufactures, shawls, brocades, fine..	0 8 0	1 0 0	2 0 0	4 0 0
Cotton and woollen manufactures, coarse	0 4 0	0 8 0	1 0 0	2 0 0
Yarn, wool and silk	0 2 0	0 4 0	0 8 0	1 0 0
Bámús...	.....	.....	.....	0 8 0

- Cocoanuts ... 1½ anna per 100.
 Indigo ... 1 rupee per maund of 20 lbs.
 Jagri, molasses and mugdumi-
 or coarse brown sugar ... 2 annas per goni of 200 lbs.

Metals.

- Iron, lead, steel, and tin,
 wrought or unwrought ... 1 anna per maund of 28 lbs.
 Copper, brass and zinc,
 wrought or unwrought ... 2 annas per maund of 28 lbs.
 Oils, vegetable oils of all sorts. 6 pies per maund of 28 lbs.
 Rafters ... 8 annas per cart-load of 2 bullocks.
 Sugar of sorts and sugar-
 candy ... 1 anna per maund of 28 lbs.
 Timber ... 8 annas per khandi.

EXEMPTIONS.

I. A cart to which four head of cattle are yoked shall be equal to two carts, and a cart of six or more head of cattle shall be equal to three cart-loads.

II. No octroi shall be levied on goods, &c., *boná fide* the property of Government, Local Funds, or the Municipality, brought within the municipal limits for the exclusive and direct use of Government, Local Funds, or the Municipality. When the Government, Local Funds, or the Municipality take the delivery of goods from a dealer or contractor within municipal limits, the above exemption shall not apply.

SECTION II.—TOLLS.

A toll shall be levied on carts and animals on entering the municipal districts according to the following rates :—

Laden animals	...	...	6 pies each.
Laden carts drawn by two head of cattle	...	...	2 annas per cart.
Ditto	four or more do.	...	4 annas per cart.

No toll shall be levied on carts or cattle laden with bricks, kankar, murum or earth. All payers of wheel-tax when using their vehicles for the conveyance of goods or merchandise shall pay toll. Any cultivator conveying from his field corn, karbi, and vegetables, &c., on a cart on which he is paying wheel-tax, shall be exempt from the payment of toll on such cart.

No toll shall be levied on vehicles and animals entering municipal limits laden with articles for the exclusive and direct use of Government, Local Funds, or the Municipality. When the Government, Local Funds or the Municipality take the delivery of goods or articles from a dealer or contractor within municipal limits, the above exemption shall not apply.

All vehicles conveying articles on which municipal octroi is leviable shall be exempt from the payment of toll.

(Signed) A. W. HUGHES,
Chairman, Dhárwár Municipality.

(True Copy.)
N. G. SATHE,
Assistant Commissioner, S. D.

No. 210 of 1880.

Camp Baroda, 12th February 1880.

From

LESTOCK REID, ESQUIRE,
COMMISSIONER, N. D.;

To

THE SECRETARY TO GOVERNMENT,
GENERAL DEPARTMENT.

Bombay.

SIR,

I have the honour to submit the report called for in Government memorandum No. 3012, dated 27th October last, as regards "the nature and kind of the existing taxation, in what manner it is collected and at what cost, and what rules have been provided for the payment of refunds of municipal duties in each municipality."

2. It was necessary to call upon all the Presidents for further information on these points. The reports from some districts are still meagre, but as Government have been pressing for an early reply, I have endeavoured to render them as full and explicit as possible by supplementing them from information on my records, rather than return them for further elucidation, which would have caused delay.

I have the honour to be,

Sir

Your most obedient Servant,

L. REID,

Commissioner, N. D.

REPORT.

AHMEDABAD DISTRICT.

1. Ahmedabad.
2. Viramgám.
3. Parántij.
4. Modása.

5. Dholka.
6. Dhandhuka.
7. Gogha.

There are seven municipalities in this district, one of Ahmedabad itself, a city, and six town municipalities as per margin.

2. The municipality of Ahmedabad comprises within its limits (a) the city proper within the old walls, (b) the walled-in suburb of Saraspur about half a mile to the east of Ahmedabad, and (c) the railway suburb outside the city between the town walls in a line from the Kálápúr and Saraspur gates on one side and the Bombay Baroda and Central India Railway fence on the other.

3. The nature of the octroi taxation levied in Ahmedabad is shown in Appendix A and gives the amounts levied by taxes, tolls and fees in 1878-79. It is unnecessary in this report to refer to the conservancy tax, which is therefore not taken into consideration. The following table roughly groups the various kinds of octroi taxation and the amounts realised under each head in the year ending 31st March 1879:—

I.	Duties on articles of consumption whether of India or foreign produce or manufacture	Rs. 62,199
II.	Duties on raw silk imported from China and other places beyond India	17,475
III.	Duties on cotton and silk piece-goods including laces and other textile fabrics of foreign and Indian manufacture	17,173
IV.	Duties on dyes imported	1,149
V.	Duties on unwrought metals imported from places beyond India	2,249
VI.	Duties on metal goods	1,727
VII.	Duties on prepared hides or skins	2,198
VIII.	Duties on oil seeds	159
IX.	Duties on ivory	689
X.	Duties on building materials	852
XI.	Tolls on carts and animals entering the city	18,340
XII.	Wheel and horse taxes	5,665
XIII.	Fees for permission to hold feasts on public roads	113
XIV.	Fees for leave to deposit building materials on public roads or "póls".	694
		<hr/> 1,30,682 <hr/>

4. It must be carefully borne in mind, however, that taxes under Classes I—XI are not enforced in the railway suburb, as they would thus be simply transit duties, and the only taxes leviable within the railway suburb are those under Classes XII—XIV, and fees for licenses in connection with dangerous and offensive trades, and fees for permission to erect "mándwas" or temporary sheds. A sum of about Rs. 2,000 per annum is received for municipal purposes in the railway suburb from the fund established in 1862 on the laying out of the suburb when the railway was completed to Ahmedabad. All rents realised from the lands contained in the suburb are credited to the fund, and the balance remaining at the close of the year after the defrayal of all charges against it, becomes part of the municipal revenue.

5. As regards the manner in which the taxes are levied, it appears that the duties in Classes I—X are, where the amount payable does not exceed one rupee, paid at the city gates on entry and cleared at once; where the tax is more than one rupee, the goods have to be taken to the Municipal Office in the city, and there, when examined, the taxes are paid. But exception is made in favour of grain, oil seeds, and building materials, the duties on which, whatever may be the sum, are always levied at the city gates, and the importers are permitted to clear them forthwith.

6. Tolls under Class XI are paid at the gates on entry, and the cartmen and drivers of animals receive tickets declaring the amount paid.

7. The wheel and horse taxes (Class XII) are realised half-yearly on presentation of bills prepared by the municipal establishments and signed by the Secretary. The fees under the remaining classes are paid on the issue of the permits asked for.

8. The establishment maintained and the cost for the collection of the octroi is shown in Appendix B. As regards the Classes I—XI given above in my 5th para., it will be seen that the cost is Rs. 9,806 per annum, while Class XII costs Rs. 582 yearly.

9. As regards refunds the rule is found in Bye-law XVIII—A, under the District Municipal Act, and sanctioned by Government, as follows:—

"Drawback to the extent of full duty shall be paid on the export of goods from the city within one calendar month of their import, and provided that bulk has not been broken and that satisfactory proof of identity be given."

10. From enquiries made as to the amounts which have been refunded under this rule during the past five years, it appears that the average is a little under Rs. 163 per annum. This would make it appear as if the octroi duties were transit taxes pure and simple, but such is not the case. Ahmedabad City Municipality has no bonded warehouses, but outside the city walls there are the suburbs of Mahádevpura, Hathipura, Fatteपुरa, Phulpura and others, outside the Dehli and Dariápur gates, which are not included within municipal limits. In these suburbs there are warehouses where all goods not intended for consump-

tion within the city are stored, and the situation of these suburbs with reference to the various traffic routes, and specially the railway suburb, enables traders to move their goods freely without bringing them into municipal limits or subjecting them to municipal taxation, so that it is evident that goods in transit need not be subjected to municipal taxation at all unless their owners wish. It has already been stated that goods in the railway suburb portion of the municipality are exempt from taxation.

11. The nature of the octroi taxation in these town municipalities will be seen from Appendix A, and it will be observed that octroi is the mainstay of the municipal revenue. The income of these three municipalities for the year ending 31st March 1879, was as shown in the margin, and in Viramgám Rs. 25,796, in Parántij Rs. 2,985, and in Modása Rs. 1,777 were respectively raised from octroi taxation. As regards Viramgám it may be assumed that goods in transit escape municipal taxation altogether, inasmuch as the transit trade does not enter municipal limits, but proceeds direct to the railway station which is beyond these limits. So far as Parántij and Modása are concerned, it is probable that the municipal tax is to some extent, though, having regard to the total income raised but slightly, a transit duty.

Viramgám.	Rs. 30,299	
Parántij	3,255	
Modása	1,893	

12. In Viramgám the collecting establishment costs Rs. 1,440 per annum, and the duties are levied at the Municipal Office in the town on presentation of certificates received at the town gates, where no money is actually received on account of the taxes. There is, however, a branch collecting office near the railway station where taxes are paid and receipts given. In Parántij the cost of collection is Rs. 564 annually, and the system of collection is similar to that of Viramgám—payment of the dues at the Municipal Office on presentation of certificates received at the nákas or toll stations.

13. In Modása the annual cost of collection is Rs. 552, and the manner of collection is the same as that existing in Parántij.

14. It will be seen from Appendix A that the income of these Corporations is almost entirely obtained from octroi. The total revenue for the year ending 31st March 1879 is as shown in the margin, and of these sums no less than Rs. 7,874 in the case of Dholka, Rs. 2,270 in that of Dhandhuka, and Rs. 2,585 in that of Gogha, was derived from octroi.

Dholka.	Rs. 11,355	
Dhandhuka.	4,654	
Gogha.	3,204	

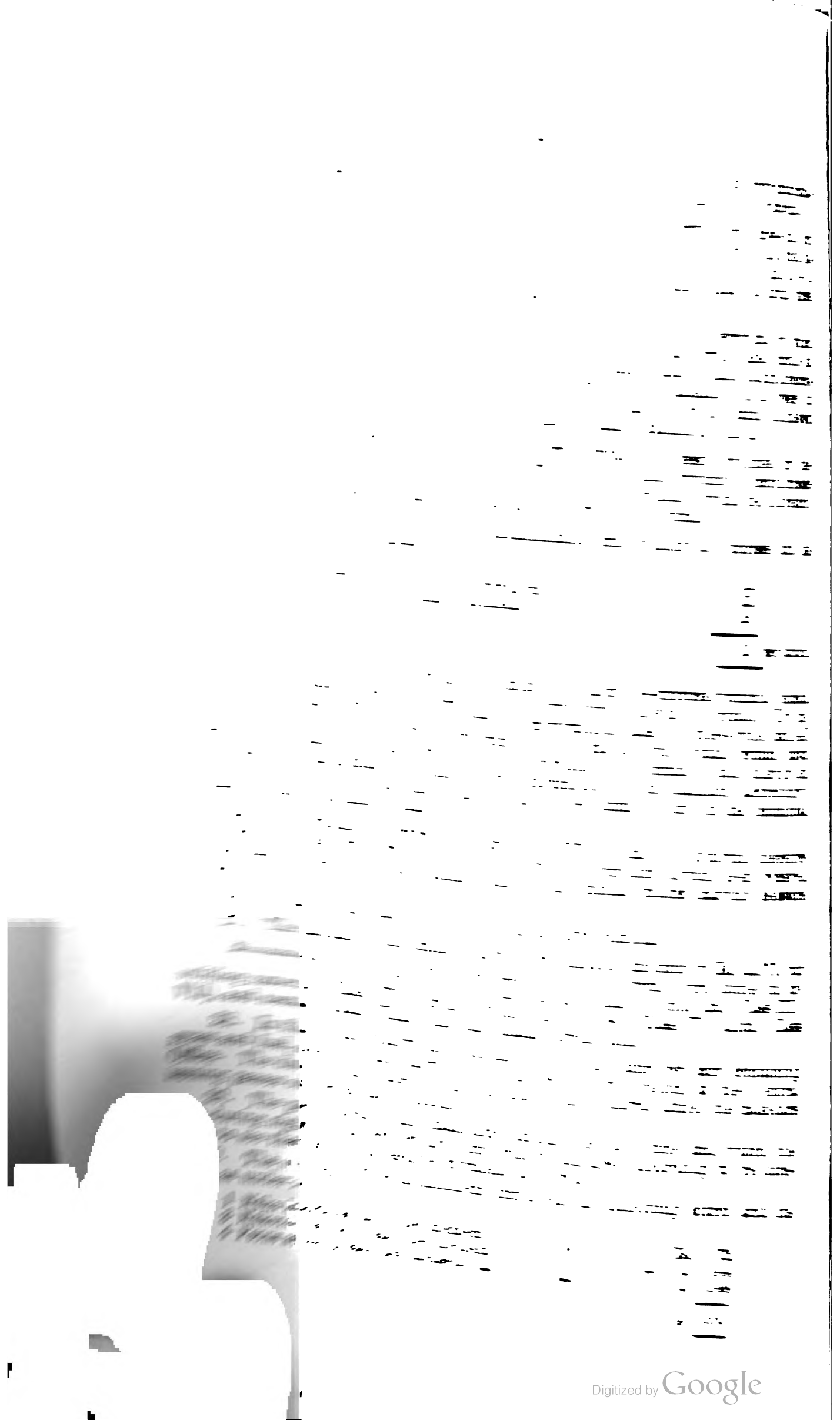
15. Under the heads of tolls and wheel taxation sums of Rs. 1,759, Rs. 21,33 and Rs. 388 were raised in these three towns respectively, the trifling balances remaining coming under the head of "Miscellaneous."

16. The manner of collecting the octroi in these towns is much the same as in those above described (see para. 12), viz., that the custodians of the goods receive a pass from the nákedárs, which they produce at the Municipal Office in the town, where their goods are examined, the tolls paid, receipts granted, and the business is completed. The wheel-tax is collected early in each financial year. The Municipal Secretary prepares a list of the persons from whom the tax is due, in which the amount chargeable is specified. Notice is given to persons assessed, and objections to pay heard and disposed of within ten days.

17. The cost of collection in 1878-79 was in Dholka Rs. 1,001, in Dhandhuka Rs. 311, and in Gogha Rs. 214.

18. As regards refunds, the rule is the same in all town municipalities in the Ahmedabad District, and is briefly as follows :—

"Drawback to the extent of full duty will be paid on the export of goods from the town within one month from the date of import, provided that satisfactory proof of their identity is given by the importers at the time, and that bulk has not been broken."



31. The rule regarding refunds is the same as in Kaira. No refund was made during 1878-79.

32. A list of the taxes levied is given in Appendix A.

33. The income of this municipality is almost wholly derived from octroi duties on articles in Classes I, III, V, VII and VIII, the receipts being Rs. 6,935 from this source out of the total income of Rs. 7,065.

34. Here also octroi is collected departmentally. Nákedárs are posted at every gate by which goods find their way to the town. They issue passes on receiving sufficient pledge for payment of the octroi at the Central Office, and the pledge is returned to its owner on his producing a receipt for the payment of the duty.

35. The peons assist the nákedárs during the day and watch the nákas at night. Payment for goods entering the town at night time is made at the Central Office the following morning, when the pledge retained at the náka is returned to its owner.

36. The following table shows the cost and strength of the establishment employed in the collection of octroi :—

3 Nákedárs at Rs. 8 each per mensem	...	...	Rs.	288
2 Do. at Rs. 7 do.	...	...	"	168
5 Peons at Rs. 5 do.	...	...	"	300
Temporary nákedárs and peons employed on the Manek-thári Punam...	...	...	"	18
			"	<u>774</u>

37. Inspectors are not employed here to see that no goods escape payment.

38. There is the same rule as to refund as at Kaira, except that an order permitting it had first to be obtained from the Managing Committee to which such applications are made. The President has lately ordered that refund should be granted by the Secretary on receipt of a note from the nákedár as the gate by which the goods are exported.

39. Goods entering the town are seldom re-exported except at the Manek-thári Punam and such other fairs, and consequently the amount of refund was limited to Rs. 67-15-7 during 1878-79.

40. A list of the taxes levied is given in Appendix A.

41. Except a wheel-tax levied from a few of the richer citizens who keep riding carriages of their own, the bulk of this municipality's income is derived from octroi duties on articles included in Classes I, III, IV, V, VI, VII and VIII. The receipts from tolls amount to Rs. 4,362, from wheel-tax to Rs. 136, and from octroi to Rs. 10,935.

42. The departmental system of collection is in force in this municipality also. The gates are watched by nákedárs during the day time and by peons during the night. The peons also assist nákedárs during the day. The nákedárs levy one anna per cart-load of grass, fuel and earth, and pay the collection every evening at the Central Office. The duty on all other goods liable to taxation, which pass any náka, except that of the railway station, is levied at the Central Office, the nákedárs issuing passes granted only on delivery of a pledge which is returned on production of a receipt for the payment of the duty.

43. At the station náka the duty is collected by the náka kárkún more highly paid than the ordinary nákedárs, and the money thus received is paid over to the Central Office every evening.

44. The Inspectors appointed to look after the sanitation of the town also watch that no goods enter the town without paying octroi, but none of their pay is charged to the head of "Charges for Collection of Octroi."

45. The strength of the establishment employed for the collection of octroi and its cost is as under :—

1 Náka kárkún at Rs. 15 a month	...	...	Rs.	180
13 Nákedárs at Rs. 7 each a month	...	...	"	1,092
12 Peons at Rs. 5 each a month	...	...	"	720
			"	<u>1,992</u>

46. Refund of octroi duty is made if the owner of goods re-exports them within a month without breaking bulk. Rs. 10-10-0 only were refunded during 1878-79. In 1878 the municipal náka by the railway station was removed nearer the town so as to leave the Mahuda road free, and this became the road by which nearly all goods in transit passed.

47. A list of the taxes levied is given in Appendix A.

48. Here a few rupees are levied as wheel-tax, but octroi is almost the only source of municipal income and is collected departmentally. The revenue derived from octroi duties on articles included in Classes I, III, IV, V, VI, VII, and VIII, amounts to Rs. 5,607.

49. Payment of duty is received at the Central Office, the nákedárs issuing passes only on a delivery of a sufficient pledge. The peons assist the nákedárs during the day and relieve them at every evening. The pledge is returned on the owner's showing a receipt of the payment of the duty.

50. No Octroi Inspectors are employed here.

51. The strength and cost of the establishment employed for collecting octroi is as under :—

1 Nákedár at 11 rupees per mensem...	...	...	Rs.	132
5 Do. at 5 rupees do. ...	...	...	„	300
5 Pattewálas at 3 rupees do. ...	...	...	„	180
				<hr/>
				„ 612
				<hr/>

52. Refund is given if the goods are re-exported within a month without breaking bulk. Rs. 32-6-0 only were refunded during 1878-79.

53. A list of the taxes levied is given in Appendix A.

BROACH DISTRICT.

54. There are in this district one city and two town municipalities as per margin.
Broach, Anklesvar, Jam-
busar.

55. The taxes levied at present by this municipality are shown in Appendix A. The total income amounts to Rs. 46,036, out of which Rs. 26,674 are derived from octroi duties on articles included in Classes I to VIII, Rs. 4,367 from house-tax, Rs. 1,905 from wheel-tax, Rs. 2,825 from tolls, and Rs. 6,330 from markets, &c.

56. With the exception of the wheel-tax and the fees on market stalls and slaughter houses, all the taxes are collected departmentally. The actual cost in 1878-79 was Rs. 1,299-6-10. To levy these taxes eleven nákas are established, at each of which a nákedár and a peon are permanently employed. The nákedárs collect taxes on the dutiable articles on their arrival at their nákas and give receipts for the same. The Secretary and other municipal officials keep a check on the nákedárs. The weight of all goods imported by railway and sea is ascertained by the railway receipts and the bills of lading, and that of those brought at the other nákas is ascertained by weighing them out in the presence of the nákedárs. The value of articles on which duties are levied *ad valorem* is ascertained from the invoices. The duties are levied on the importation of the articles and are refunded on their exportation according to the terms of the rules for refunds as follows :—

Every merchant importing goods for transit through Broach shall give notice to the Municipal Secretary within 24 hours of arrival of said goods, articles, or merchandise, that the same are intended for exportation within 15 days. In any case where the said goods, articles or merchandise may arrive previous to the importer receiving intimation of the fact, the said notices shall be given within 24 hours of the receipt of such intimation. The invoices or other papers relating to the same shall be duly inspected by the Secretary or other duly appointed officer, but if the merchant or other persons concerned

"break bulk," he or they shall not be entitled to any drawback whatever. At the time of exportation the merchant or other persons concerned shall be required to produce invoices or documents to satisfy the Municipal Secretary that the said goods are the same as those imported. All applications for drawback shall be made within 15 days from date of importation of articles upon which drawbacks are claimed. No claims for drawbacks beyond that period will be admitted.

57. The nature and kind of existing taxation will be seen from the list of taxes given in Appendix A. The total income of this municipality amounted to Rs. 8,438, out of which Rs. 7,220 were derived from octroi duties on articles included in Classes I and VI. No tolls are levied, but a wheel-tax is collected, which yields Rs. 860.

58. The octroi is collected departmentally and the tax on conveyances by contract. To levy the octroi duties nákas have been established at six places, at each of which a nákedár and a peon are permanently employed. In addition to this a temporary establishment of one kárkún and two peons will have to be entertained shortly when the season for timber and grain commences. The nákedárs collect taxes on the dutiable articles on their arrival at their stations and give receipts for the same. They, however, give previous intimation to the Secretary of the nature and quantity of goods on which tax exceeds Rs. 3. The Secretary then personally inquires into the matter before levying the tax.

59. Duties on all the articles, save piece-goods and timber, are levied according to weight, to ascertain which railway invoice is accepted for goods brought by railway.

60. The value of piece-goods is ascertained from invoice and that of timber is estimated according to the current market rate for each description.

61. As a check on nákedárs the Secretary daily examines náka receipt books and signs them, and at the Piraman Náka, where the traffic is great, he holds his office during the busiest months.

62. *Cost of Collection of Taxes.*—The annual cost of collection establishment with contingencies, &c., is nearly Rs. 1,215.

63. *Rules for Refund of Duties.*—The following is the rule framed under Government Resolution No. 995, dated 26th March 1878, for allowing refunds of municipal duties :—

"Refunds shall be allowed on goods having entered municipal limits and paid municipal taxes on their exportation.

"(a) If claimed within one month from the date of payment of tax.

"(b) If goods to be exported have changed hands but have not broken bulk.

"(c) Or if they have broken bulk but have not changed hands.

"(d) If the tax paid is not less than Rs. 5. Persons claiming refunds shall, at the time of paying the import tax, declare that the goods are intended for exportation, and on such declaration the municipality shall, for a charge not exceeding 8 annas, stamp such goods or take other precaution for the identification of the same."

JAMBUSAR MUNICIPALITY.

64. In this municipality the taxation is of two kinds only, viz. (1) an uniform wheel-tax of 3 rupees per annum upon every vehicle owned by a resident within municipal limits, and (2) octroi duties on articles included in Classes I, IV and VI. As shewn in Appendix A, the revenue from the former source is Rs. 1,257 and from the latter Rs. 1,168. The whole revenue is collected departmentally. There is no separate agency for collecting the wheel-tax. For the octroi an establishment is kept up at an annual cost of Rs. 552.

65. The following is a copy of the bye-law regulating refunds.—The duty on goods which have been imported into municipal limits will be refunded if they are exported by the same person within one month on production of the receipt for the duty paid on importation.

SURAT DISTRICT.

- | | | |
|-----------|-----------|--|
| 1 Surat. | 3 Mándvi. | 66. There are one city and three town municipalities in this district as per margin. |
| 2 Ránder. | 4 Bulsár. | |

SURAT MUNICIPALITY.

67. In this municipality the income for 1878-79 amounted to Rs. 2,28,000, out of which Rs. 84,000 is derived from octroi duties under Classes I and VIII; Rs. 46,300 from tolls; Rs. 32,600 from halálkhor cess; Rs. 18,500 from the tax on silk, thread and ivory; Rs. 4,800—miscellaneous receipts. A list of taxation is given in Appendix A. The collections under each head are made departmentally under the orders of Government contained in their Resolution No. 638 of the 26th February 1878, at a cost of Rs. 6,486-13-0 per annum. The following rules are provided for the refund of municipal duties:—

“Refunds of duties levied shall be granted on all goods imported and subsequently exported within 3 months of the date of import, whether it has changed hands or not, under the following conditions:

1st.—That bulk be not broken.

2nd.—That the duty levied exceeds Rs. 5.

3rd.—That at the time of importation of the goods the person in charge declares that the goods are for exportation and gets them sealed or otherwise marked at the Municipal Office or at such places as the municipality may from time to time appoint. Provided also that the goods have been certified by the officer authorized by the municipality on that behalf to have remained intact with seals or marks till the time of exportation. Goods brought for exportation, on which marks for identification cannot be made, shall be kept in godowns or warehouses at the importer's risk, locked up by the importer and the lock sealed or marked by the officer authorized by the municipality on that behalf. The seal shall be broken at the time of exportation by the officer aforesaid and the goods allowed to pass to the export barrier with a pass.

- (1) Refund of duty on cloth imported for the purposes of dyeing only will be made on the importer satisfying the Secretary that the identical cloth was imported and no other.

No duty shall be levied on articles regarding which the importer has satisfied the nákedár or collecting kárkún at the import station that they are intended to be re-exported within 24 hours of their passing or leaving the station, and provided the importer deposits a sum equivalent to the duty leviable on the goods with the nákedár who shall enter in a register the amount so deposited and grant a pass, stating the time of arrival of the goods or other articles, its weight, quantity or value, and the amount of deposit; the pass shall be produced to the nákedár at the exit station, who, after noting the time of the arrival of the goods, its weight, quantity, and value on the same, will allow the goods to pass and return the pass to the exporter or the person in charge of the same. No right to such refund shall be recognized after the expiration of 24 hours when the deposit shall be appropriated by the municipality as octroi.”

RA'NDER MUNICIPALITY.

68. Octroi taxation is imposed on articles of food, animals for slaughter, building materials, tobacco, cloth, metals, cotton threads (country), as shown in Appendix A, the annual income from all of which amounts to about Rs. 6,000. The octroi is collected departmentally at a cost of Rs. 850. The rules of refunds are as under:—

Refunds are allowed on all goods exported from the town, provided they are exported within 3 months from the date of importation into the town.

Refunds are given on all goods whether bulk has been broken or not and whether or not they have changed hands, provided that it shall be the duty of the exporter to satisfy the municipality that the goods he wishes to export have paid the full duty and have been imported within the previous three months. No refunds are given for a sum not exceeding (two) 2 rupees.

MA'NDVI MUNICIPALITY.

69. Here also the octroi is levied on articles of food, tobacco, cloth, metal, hides, bámbús, and timber as shown in Appendix A. The revenue derived from this source amounts to Rs. 2,392. Tolls are also levied and yield Rs. 1,308 per annum. The octroi collections are made departmentally since the establishment of the municipality; the annual cost for them being Rs. 475. The rules of refunds are the same as those adopted by the Ránder Municipality except that no refunds are allowed for a less sum than Rs. 5, against Rs. 2, the minimum fixed in Ránder.

BULSA'E MUNICIPALITY.

70. The octroi duties are levied in this municipality on tobacco, mowra, sugar and sugar-candy as shown in Appendix A. The revenue from this source amounts to Rs. 4,113. Tolls yield Rs. 6,300, and wheel-tax Rs. 1,685. The collection of octroi is made departmentally, but the cost cannot be given with any accuracy, as a good many articles on which octroi was levied have been omitted in the revised schedule which received the Commissioner's sanction only in September last, house-tax having been substituted instead. The rules regarding refunds are the same as those in force in the Mándvi Municipality.

THA'NA DISTRICT.

1 Thána.	4 Bassein.	7 Panvel.	71. In this district there are nine town municipalities as per margin.
2 Bándra.	5 Bhiwandi.	8 Uran.	
3 Máhim.	6 Kalyán.	9 Kurla.	

72. The municipal octroi taxation in this municipality is given in Appendix A. Octroi is levied on articles included in Classes I, III, IV and VI, and yields an income of Rs. 4,299. House-tax yields Rs. 2,362, the privy-tax Rs. 2,382, tolls Rs. 4,100. The establishment sanctioned for the collection of octroi consisted of ten kárkúns on Rs. 8 and two peons on Rs. 7; but it was not found necessary to employ all this strength, and the cost of collection therefore amounted to only about 13 per cent. of the octroi income.

73. It is now found that five kárkúns on Rs. 8 are sufficient for the work.

74. The octroi duties are collected at 5 nákas on entry of goods into the town.

75. The rule regarding refunds provides for refund within one month on re-exportation of goods by the importer only.

76. No octroi taxation is collected in this municipality. The income for 1878-79 was Rs. 12,600, chiefly derived from house and boat-tax and tolls.

77. The system of taxation in this municipality is shown in Appendix A. Octroi duties are levied on articles included in Classes I, IV, VI, VII and VIII, and yields an income of Rs. 1,356. From house-tax Rs. 716 and from boat-tax Rs. 541 are obtained.

78. The cost of collection amounts to Rs. 528, viz., four nákedárs at Rs. 8 each, Rs. 384; and two peons at Rs. 6 each, Rs. 144; total Rs. 528. The municipality have now reduced the cost of collection to Rs. 324, and have drawn up a revised scheme of octroi taxation which will, if it is finally sanctioned by the Commissioner, reduce the cost of collection to 18 per cent.

79. The following is the rule as regards refunds in this municipality.

Persons importing articles for sale should pay the duty thereon and should obtain a receipt thereon for the same from the contractor or from the municipal karkún. On exportation within one month from the date of payment of the duty, the money should be refunded ; but if only part of the goods is exported, no refund should be made. It should however be satisfactorily ascertained that the goods have not changed hands.

80. The nature and kind of octroi taxation in this municipality may be perceived from the list given in Appendix A. Octroi duties are levied on all articles included in Classes I, IV and VI, from which Rs. 3,554 are realized. A house-tax yields Rs. 1,769, tolls Rs. 1,345, privy and boat-taxes Rs. 712. The octroi duties and town tolls are collected by the same establishment, and the proportionate cost to the former is Rs. 655.

Bassein.

81. The collecting establishment consists of four nákedárs paid at Rs. 12, 10, 8, and 7 respectively for 12 months ; and a temporary establishment employed for 8 months and consisting of seven men paid as follows—one on Rs. 10, two on Rs. 8, and four on Rs. 7—also of one man on Rs. 7 for five months, and three men on Rs. 7 for three months.

82. Octroi duties are collected at the nákas on the entry of goods into the town.

83. The cost of collection as shewn by the actuals of 1878-79 amounts to 35 per cent. of the receipts, which is far higher than should be allowed to continue.

84. Refund is allowed on exportation by the same owner of goods within a month of import.

85. The total income of this municipality is Rs. 10,826, and is raised from the taxes shown in Appendix A, but it may be briefly stated that octroi duties are levied on the articles included in Classes I, IV and VI, and yields Rs. 3,772. From house-tax Rs. 3,200 and from tolls Rs. 3,854 are obtained.

Bhiwandi.

86. Of the various taxes therein mentioned the house, shop, dry fish and tobacco taxes are collected departmently. The remaining taxes on liquors bricks and tiles, also the tolls, are farmed out.

87. Of the taxes managed departmentally the house and shop taxes are collected from house to house.

88. A sepoy daily visits the bandar and finds out what quantity of fish and tobacco have been imported by water and the name of the importer who receives from him a pass certifying the amount landed. This is presented by the importer at the Municipal Office and the amount of tax due paid.

89. The departmental collection of taxes is at present carried out by the ordinary establishments, the overseer superintending the work. A provision however of Rs. 144 a year is made in the budget for a tax collector, and such an officer existed till July, when he was dismissed owing to fraud, and his place is now vacant.

90. In the matter of refunds the municipal bye-law is that if goods on which a tax has been levied within one month from the date of import are exported by the importer and in exactly the same quantity as imported then, the amount of the tax levied shall be refunded on suitable proof of the above facts being given. No case of a refund being granted has ever occurred. This is due in part to the stringency of the above bye-law, but chiefly to the fact that the tobacco and fish imported are almost entirely sold in Bhiwandi itself, and scarcely any leave the town except in retail quantities.

91. The only article of food or drink taxed in this municipality is liquor, on which a tax, three pice per bottle, is levied when sold within municipal limits. Tobacco is also taxed. The revenue from these sources amounts to Rs. 1,143 ; octroi is not levied on other articles. The major portion of the revenues is derived from house and shop-tax and tolls, which yields Rs. 1,708 and Rs. 5,652 respectively.

Kalyán.

92. A list of these taxes is given in Appendix A.

93. The cost of collection amounts to Rs. 336 per annum. A kárkún and a peon are specially employed for the collection of the house-tax, and another kárkún and peon collect the tax on tobacco and the fees on newly built houses. The tolls are farmed out. The tax on liquor is collected from the liquor contractor once a month, and the correct amount is ascertained by a comparison with the accounts of the A'bkári Inspector.

94. Refunds in the case of the tax on tobacco are allowed in case the articles are exported within a month.

95. In this municipality the bulk of the municipal revenues is derived from house and shop taxes. A tax of 3 pies per bottle of liquor sold is also levied. A privy-tax is also levied and fees on market stalls and hackney carts are imposed. The income from the liquor-tax, which is the only article on which octroi is levied, amounts to Rs. 2,292. The house-tax yields Rs. 910, wheel-tax Rs. 357, and privy-tax Rs. 132. A list of the taxes and rates at which they are levied is shown in Appendix A.

96. The tax on houses, shops and privies are collected departmentally at a cost of about Rs. 150. The fees on hackney carts and market stalls and liquor-tax are farmed out on contract.

97. No rules for refunds exist as no refunds are necessary or are allowed.

98. The municipal revenues are derived from taxes on houses, mowra flowers, dates, tobacco, privies, liquor and hackney carts as shewn in Appendix A.

99. The income from the tax on mowra flowers, dates and tobacco amounts to Rs. 4,812, from house-tax Rs. 667, wheel-tax Rs. 340, and privy-tax Rs. 132.

100. The taxes on houses and privies are collected departmentally at the end of the year, and those on mowra flowers, dates and tobacco on importation into the town. The tax on hackney carts is farmed out on contract.

101. No special establishment is entertained to collect the proceeds of the taxes. The collection is made by the office establishment consisting of a clerk on Rs. 18, an overseer on Rs. 12, and three peons on Rs. 7 each per month. An additional clerk is temporarily engaged when necessary. The aggregate annual expenditure amounted to Rs. 612 and Rs. 64 for the temporary clerk last year.

102. For the collection of the liquor-tax a clerk on Rs. 12 is specially maintained.

103. Refunds are allowed only when the articles are exported within a month.

104. Kurla was constituted a town municipality in February 1878, and the rules were not sanctioned till October 1879. The municipality has just been started and the collection of taxes only now commenced.

KOLA'BA DISTRICT.

105. There are four town municipalities in this district as per margin, and the following report has been submitted as regards them.

Alibág.
Pen.

Roha Ashtami.
Mahád.

106. The revenue of this municipality amounts to Rs. 7,200; out of which Rs. 4,533 are derived from octroi duties recently sanctioned* in lieu of liquor-cess and tolls abolished.

Alibág.

* Note—In August 1879; and therefore this is merely an estimate of octroi realizations. The same remark applies also to the municipalities of Pen, Roha and Mahád which follow. The balance of the income is derived from house, shop, and privy-taxes. A statement of the taxes levied is included in Appendix A.

107. The levy of octroi is confined to the articles of food for men and animals, cloth, firewood, spices, tobacco, metals and materials for building pur-

poses. It is not levied on articles liable to customs duty and imported into India by sea, nor on salt, opium or liquor. The rate of duty is generally below $1\frac{1}{2}$ per cent. on the value of the articles, although it is generally levied on the carts, bullocks and other conveyances, by which articles are brought into the town, and is not calculated on the value of the articles themselves.

108. The octroi is collected departmentally by nákedárs placed in the town. The monthly expenditure on account of their pay amounts to Rs. 49.

109. Except rice in husk, the articles subject to octroi are consumed in the town. Rice in husk is eventually exported by traders who purchase it in the town. There is no through export here.

110. Bonded warehouses have not been constructed as they would be costly, and the transactions being on a very small scale, would not be used. The system of sealing packages as shewn in the rules is therefore made use of in place of bonded warehouses.

111. Refunds are made without reference to change of owners, but they are not given on goods which have broken bulk. They are also not allowed for sums under one rupee or on articles re-exported more than 14 days after import.

112. The revenue of this municipality amounts to Rs. 5,000, out of which
 Rs. 2,760 are derived from octroi duties recently
 Pen. sanctioned, and the balance from house, shop and
 privy-taxes. A detailed statement of taxes levied is included in Appendix A.

113. There is through traffic to a small extent. No octroi is taken on it, as it passes through the town without breaking bulk or stopping. Goods are imported to a large extent from above the gháts for consumption in the town. Rice in husk has recently been taxed; some of it is eventually exported to Bombay and the octroi on it is refunded according to the terms of the accompanying rules,* which are applicable to all municipalities in the district. The total monthly cost of the establishment entertained for the collection of octroi is Rs. 38.

* *Vide* para. 122.

114. All other facts relating to the levy of octroi duties in this municipality are similar to those mentioned for the Alibág Municipality.

115. The revenue of this municipality amounts to Rs. 3,358, out of which
 Rs. 2,546 are derived from octroi duties recently
 Roha Ashtami. sanctioned, and the balance from house and shop-taxes.
 A detailed statement of taxes levied is included in Appendix A.

116. The articles, except rice, subject to octroi, are consumed in the town. A considerable quantity of rice is annually exported from Roha to Bombay. A portion of this goes direct to the Roha Bandar from the villages where it is grown and does not pay municipal octroi. The remainder is brought to the town for sale to the merchants who live there, and is kept by them after purchase till a favourable opportunity for export occurs. This portion pays octroi and the octroi on it, being a transit duty, is refunded according to the accompanying rules*. The monthly cost of the collection of octroi duties amounts to Rs. 43.

* *Vide* para. 122.

117. Other circumstances relating to this municipality are the same as mentioned for the Alibág Municipality.

118. The revenue of this municipality amounts to Rs. 3,310, out of which
 Rs. 2,336 are derived from octroi duties recently
 Mahád. sanctioned, and the balance from house and shop-taxes.
 A detailed statement of taxes levied is included in Appendix A.

119. There is no through traffic in this municipality. A large trade in goods brought generally from above the gháts, such as grain, molasses, oil, onions, &c., is carried on here during the fair season. They are partly consumed in the town and partly re-exported to Bombay and other places by the Mahábleshvar and Nágothna high road. The duty on the goods for re-export is collected and refunded according to the terms of the accompanying rules.* The total monthly cost of the establishment entertained for the collection of octroi amounts to Rs. 50.

* *Vide* para. 122.

120. Bonded warehouses have not been constructed, as they would be costly and would not be made much use of by the merchants. There is an open public place in the town where the goods as they come are kept for a few hours, till they are removed for sale or re-export. They are purchased by the merchants living in the town and stored in their respective houses.

121. Other facts relating to this municipality are similar to those mentioned for the Alibág Municipality.

122. The rules for refunds referred to, which are applicable to all municipalities in Kolába, are as follows :—

1. No refunds will be granted—

(a) Of sums under one rupee.

(b) On articles re-exported more than 14 days after import.

(c) On articles not declared for refund at the time of paying octroi.

(d) On articles which have broken bulk.

(e) On articles which are so packed that they cannot be sealed so as to show on re-export that they have not broken bulk.

(2.) If a person desires to obtain refund on articles which he means to re-export, he must, at the time of paying octroi, declare that he will require refund. The nákedár will then seal the articles and will enter on the foil and counterfoil of the book that he has done so.

(3.) When the party re-exports the articles he must, at such hours as may be fixed by the Committee, take them and the pass or foil of the book which he has received to the Chairman or his clerk, who will examine the articles and pass, and if refund is admissible under Rule 9, will arrange that refund of the sum entered on the pass shall be paid on being satisfied that the articles have actually left municipal limits. The Chairman or clerk will then enter the refund in the municipal accounts.

L. REID,
Commissioner, N. D.

APPENDIX A.

No.	Articles.	Rate.	Tax per
AHMEDABAD DISTRICT.			
<i>Ahmedabad City.</i>			
		Rs. a. p.	
1	Ghee	1 4 0	Bengal maund.
2	Molasses or jagri	0 4 0	Ditto.
3	Oil of all sorts	0 3 0	Ditto.
4	Wines and liquors	1 0 0	Dozen.
5	Jamaica Rum in quart bottles	1 0 0	Ditto.
6	Brandy in quart bottles	1 0 0	Ditto.
7	Ditto in cask	0 8 0	Imperial gallon.
8	Gin in quart bottles	1 0 0	Dozen.
9	Ditto in cask	0 8 0	Imperial gallon.
10	Ditto in large square bottles and stone bottles	1 0 0	Dozen.
11	Whiskey and Old Tom in quart bottles	1 0 0	Ditto.
12	Bengal Rum	0 8 0	Ditto.
12 A	Ditto in cask	0 4 0	Imperial gallon.
13	Arrack in cask	0 4 0	Ditto.
14	Mowra liquor	0 3 0	Ditto.
15	Beer, Ale, Stout or Porter	0 1 0	Ditto.
16	Ditto in cask	0 2 0	Dozen quarts.
17	Cochineal in box and tub	2 0 0	Indian maund including tare and tret.
18	Suranji or logwood	0 3 0	Bengal maund.
19	Zinc	0 4 0	Ditto.
20	Ivory	0 4 0	Bengal ser.
21	Gajiani (not manufactured at Ahmedabad)	0 8 0	Indian ser.
22	Tobacco	0 12 0	Bengal maund.
23	Sugar	0 12 0	Ditto.
24	Loaf sugar	1 8 0	Ditto.
25	Betelnut	0 4 0	Ditto.
26	Cocoanut in shell and without shell	1 0 0	Thousand.
27	Sweetmeats (Railway passengers having less than 5 lbs. of sweetmeats to be exempted.)	1 0 0	Bengal maund.
28	Yarn, Europe	2 0 0	Indian maund.
29	Ditto, dyed	2 8 0	Ditto.
30	Bundles of thread	3 0 0	Indian maund.
31	Silk, China	0 8 0	Indian ser.
32	Ditto second sort	0 6 0	Ditto.
33	Ditto Singápur	0 4 0	Ditto.
34	Ditto Panjam and Kori	0 2 0	Ditto.
35	Ditto kacha or refuse	0 0 6	Ditto.
36	Timber	0 5 0	One rupee per cart-load, 5 annas per cubic gas.
37	Rafters and bámbús	0 8 0	Cart-load.
38	Piece-goods, Europe, cotton or silk	1 8 0	Cent. on the declared value.
39	Ditto, country	1 8 0	Ditto. ditto.
40	Lace and other textiles manufactured with gold and silver thread, either genuine or otherwise.	1 8 0	Cent. ad valorem.
41	Copper, unwrought	1 0 0	Bengal maund.
42	Brass do.	0 12 0	Ditto.
43	Iron do.	0 2 0	Ditto.
44	Tin and lead	1 8 0	Cent. ad valorem.
45	Articles of copper, brass, zinc, and copper-brass	1 8 0	Bengal maund.
46	Leather, large sized	0 1 0	Piece.
47	Ditto medium	0 0 6	Ditto.
48	Ditto messee	0 0 3	Ditto.
49	Grain on entering the city	0 0 3	Grain and oil seeds, 3 pies per Bengal maund.
50	Oil seeds, castor, tullee and khaskhas	0 0 3	Bengal maund.
51	Carts on entering the city	0 1 0	Each cart.
52	Ekas do. do.	0 0 3	Each eka bringing earth, sand, lime, and bricks into the city.
53	Camels do. do.	0 0 3	Each.
54	Laden bullocks and tattús on entering the city	0 0 2	Ditto.
55	Laden donkeys ditto ditto (Donkeys bringing earth and sand, free).	0 0 1	Ditto.
56	Lime or chunam	0 0 1	Bengal maund.
57	Nim and Mowra wood for building purposes	0 0 3	Cubic gas.

No.	Articles.	Rate.	Tax per
AHMEDABAD DISTRICT—continued.			
<i>Ahmedabad City—continued.</i>			
		Rs. a. p.	
58	Wheel and Horse Taxes—		
	Four wheeled conveyances with two horses ...	2 0 0	Month.
	Four ditto ditto with two bullocks ...	1 4 0	Ditto.
	Four ditto ditto with one horse ...	1 8 0	Ditto.
	Two ditto ditto with two horses ...	1 8 0	Ditto.
	Two ditto ditto with one horse ...	1 0 0	Ditto.
	Two ditto ditto with two bullocks ...	1 0 0	Ditto.
	Two ditto ditto with one bullock ...	0 12 0	Ditto.
	One riding horse ...	0 8 0	Ditto.
59	Fees on dinner parties—		
	When the number does not exceed 500 ...	...	8 annas for any number less than 100, and Re. 1 for every 100 guests.
	Ditto ditto ditto 1,000 ...		
	Ditto ditto does exceed 1,000 ...		
60	Fees for depositing building materials on roads—		
	For the 1st month ...	0 8 0	
	For the 2nd and succeeding months ...	1 0 0	
	For less than a month ...	0 8 0	
	For a month ...	1 0 0	
	For the 2nd month ...	2 0 0	
	For the 3rd month ...	3 0 0	
	And additional rupees for each additional month or part of a month.		
61	Fees for licenses in connection with dangerous trades, &c.—		
	Fees for every license... ..	2 0 0	
62	Fees for permission to put up mândwas and temporary pendals—		
	First Class erections	1 0 0	Each.
	Second Class erections	0 8 0	Ditto.
<i>Viramgam Municipality.</i>			
1	Ghee (quantity not exceeding 5 sers for private use, exempted).	0 8 0	Bengal maund.
2	Cotton cloths (quantity not exceeding 5 sers for private use, exempted).	1 0 0	Cent. <i>ad valorem</i> .
3	Silk cloths ditto	1 0 0	Ditto.
4	Iron and articles of iron	1 0 0	Ditto.
5	Metals (i. e., copper, brass, zinc, lead, and tin) ...	1 0 0	Ditto.
6	Sugar and sugar-candy (quantity not exceeding 5 sers, exempted).	0 4 0	Bengal maund.
7	Jagri of sorts after deduction of tare and tret as per usage.	0 1 6	Ditto.
8	Spices (including dry dates, green dates, and rape seeds, &c.)	1 8 0	Cart-load drawn by 4 bullocks.
		0 12 0	Ditto ditto by two.
		0 1 0	Bengal maund.
		0 4 0	Cart-load drawn by 4 bullocks.
9	Timber coming from Dholera, Pal, &c. ...	0 2 0	Ditto ditto. by two.
		0 8 0	Ditto 4 bullocks.
10	Oil of sorts—castor, rape, til	0 4 0	Ditto 2 bullocks.
		0 0 4	Bengal maund.
		2 0 0	Cart-load drawn by 4 bullocks.
11	Tobacco (quantity not exceeding 5 sers, exempted).	1 0 0	Ditto by two.
		0 1 4	Bengal maund.
		0 12 0	Cart-load drawn by 4 bullocks.
12	Til seeds	0 6 0	Ditto by 2 bullocks.
		0 0 6	Bengal maund.
		0 4 0	Cart-load drawn by 4 bullocks.
13	Castor Oil seeds	0 2 0	Ditto by two bullocks.
		0 0 2	Bengal maund.
		0 4 0	Cart-load drawn by 4 bullocks.
14	Grain of sorts (a cart containing not more than 4 kacha maunds is charged at pack bullock rate).	0 3 0	Ditto by two bullocks.
		0 0 6	Tax per laden buffalo, bullock, donkey, camel or tattu.

No.	Articles.	Rate.	Tax per
AHMEDABAD DISTRICT—continued.		Rs. a. p.	
15	Vegetables and salt (a cart containing not more than 4 kacha maunds is charged at pack bullock rate).	0 2 0 0 2 0 0 0 3	Cart-load drawn by 4 bullocks. Ditto by two bullocks. Tax per laden buffalo, bullock, donkey, camel and tattu.
16	Besides the above articles, i.e., bricks, clay, grass, and firewood, &c. &c., dutiable per cart-load.	0 1 0 0 1 0	Cart-load drawn by 4 bullocks. Ditto by two bullocks.
17	In the event of the duty charged for the above articles being not paid within 10 days from the date of granting of the passes, the same will be increased by 25 per cent.	...	
18	Agricultural produce of the town is exempted	...	
19	Ganja and bháng exempted	...	
20	A tax of Rs. 1-8-0 in lump is levied per cart on those belonging to the agriculturists of this town; these carts are not subjected to the payment of one anna on entering the town.	...	
21	Articles subject to rate per cart-load are charged at the rate per maund if weighing less than 4 kacha maunds; if in excess of 4 maunds they are charged at the rate per cart-load. Articles of more than one sort contained in a cart are charged at the rate per cart-load. A cart containing two sorts of articles which are liable to rate per cart will be subjected to the payment of duty for the article which is liable to higher rate of taxation.	...	
Parántij Municipality.			
1	Ghee	0 2 0	Bengal maund.
2	Til seeds	0 0 6	Ditto.
3	Castor seeds	0 1 0	Laden donkey.
4	Mowra seeds	0 1 6	Ditto bullock.
5	Rape seeds	0 2 0	Ditto camel.
	Ditto	0 8 0	Cart-load of 32 maunds.
	Ditto	0 12 0	Ditto of 48 ditto.
	Ditto	1 0 0	Ditto exceeding 48 maunds.
6	Dates, dry	0 1 0	Bengal maund.
7	Ditto green	0 0 6	Ditto.
8	Poppy seeds	0 0 6	Ditto.
9	Dry shingáda	0 0 6	Ditto.
10	Betelnut	0 1 0	Ditto.
11	Chillies	0 0 6	Ditto.
12	Cocoanut	0 1 0	Hundred.
13	Garlic	0 0 6	Bengal maund.
14	Methi seeds	0 0 6	Ditto.
15	Gum of sorts	0 1 0	Ditto.
16	Dry ginger	0 1 0	Ditto.
17	Turmeric	0 1 0	Ditto.
18	Khárs	0 1 0	Ditto.
19	Aál	0 0 6	Ditto.
20	Myrabolans (Behedan)	0 0 6	Ditto.
21	Coriander and cumin seeds	0 1 0	Ditto.
22	Alam	0 0 6	Ditto.
23	Tobacco	0 1 0	Ditto.
24	Iron	0 1 0	Ditto.
25	Other articles of spices and drugs	0 1 0	Ditto.
26	Timber	0 4 0	Cart-load.
27	Molasses or jagri	0 1 0	Bengal maund.
28	Piece-goods	0 8 0	Ditto.
29	Sheets of copper	0 4 0	Ditto.
30	Articles of copper, brass and zinc	0 4 0	Ditto.
31	Oil of sorts—til, castor, rape, &c.	0 1 0	Ditto.
32	Honey	0 2 0	Ditto.
33	Wooden and glass bangles and churies	0 1 0	Ditto.
34	Mowra berry	0 0 3	Ditto.

No.	Articles.	Rate.	Tax per
AHMEDABAD DISTRICT—continued.			
<i>Modasa Municipality.</i>		Rs. a. p.	
1	Molasses or jagri	0 3 0	Bengal maund.
2	Ghee (exempt to the extent of 3 sers)	0 2 0	Ditto.
3	Castor oil	0 1 0	Ditto.
4	Mowra dolio (exempt to the extent of half a Bengal maund)	0 1 0	Ditto.
5	Til seeds (ditto ditto ditto)	0 1 0	Ditto.
6	Rape seeds (ditto ditto ditto)	0 1 0	Ditto.
7	Timber, teak	0 2 0	Cart-load.
8	Tobacco (exempt to the extent of 1 Bengal ser)	0 3 0	Bengal maund.
9	Snuff (exempt to the extent of 1 Bengal ser)	0 2 0	Ditto.
10	Cloth—thin or fine	0 4 0	Cent. <i>ad valorem</i> .
11	Ditto—coarse or thick	0 6 0	Ditto.
12	Bale of thin or fine cloth	0 4 0	Ditto.
13	Thin or fine cloth in pieces	0 2 0	Ditto.
14	Iron (unwrought)	1 8 0	Ditto.
15	Cocoanuts	0 5 0	Hundred.
16	Bark—useful for dyeing clothes (Aál)	1 0 0	Cart-load.
		0 2 0	Bag.
<i>Dholka Municipality.</i>			
1	Sugar of sorts	0 8 0	Bengal maund.
		16 0 0	Cart drawn by 6 bullocks.
		12 0 0	Ditto by 4 ditto.
		8 0 0	Ditto by 2 ditto.
2	Ghee	2 12 0	Camel.
		1 6 0	Male buffalo.
		1 0 0	Pack bullock.
		0 8 0	Bengal maund.
		4 0 0	Cart drawn by 6 bullocks.
3	Iron and articles of iron	3 0 0	Ditto by 4 ditto.
		2 0 0	Ditto by 2 ditto.
		0 2 0	Bengal maund.
		0 12 0	Cart drawn by 6 bullocks.
		0 10 0	Ditto by 4 ditto.
		0 8 0	Ditto by 2 ditto.
4	Castor oil seeds	0 2 0	Camel.
		0 1 6	Male buffalo.
		0 1 0	Pack bullock.
		0 0 6	Head-load.
5	Copper, brass, zinc and copper-brass	0 8 0	Bengal maund.
		0 10 0	Cart drawn by 6 bullocks.
6	Timber	0 8 0	Ditto by 4 ditto.
		0 6 0	Ditto by 2 ditto.
		0 8 0	Ditto by 6 ditto.
7	Karkut (second sort timber)	0 6 0	Ditto by 4 ditto.
		0 4 0	Ditto by 2 ditto.
8	Sugar-candy	0 4 0	Bengal maund.
9	Dates, dry	0 2 0	Ditto.
10	Dates, green	0 2 0	Ditto.
11	Cocoanuts, without shell	0 2 0	Ditto.
12	Cotton and woollen cloths	0 12 0	Ditto.
13	Silk cloths	0 12 4	Cent. <i>ad valorem</i> .
		2 4 0	Cart drawn by 6 bullocks.
		1 8 0	Ditto by 4 ditto.
		1 0 0	Ditto by 2 ditto.
14	Til seeds, poppy seeds, and saffron flower seeds	0 3 0	Camel.
		0 2 3	Male buffalo.
		0 1 6	Pack bullock.
		0 0 9	Head-load.
15	Jagri	0 1 6	Bengal maund.
		5 0 0	Cart drawn by 6 bullocks.
		3 12 0	Ditto by 4 ditto.
		2 8 0	Ditto by 2 ditto.
16	Tobacco and snuff	0 10 0	Camel.
		0 7 6	Male buffalo.
		0 5 0	Pack bullock.
		0 2 6	Head-load.
17	Cocoanuts with shell	0 4 0	Hundred.

No.	Articles.				Rate.			Tax per
AHMEDABAD DISTRICT—continued.					Ra.	a.	p.	
18	Vegetables and fruits	...	...	}	0	12	0	Cart drawn by 6 bullocks.
					0	12	0	Ditto by 4 ditto.
					0	4	0	Ditto by 2 ditto.
					0	2	0	Camel.
					0	1	0	Male buffalo.
					0	1	0	Pack bullock.
19	Oil of sorts	...	...	}	8	0	0	Cart drawn by 6 bullocks.
					6	0	0	Ditto 4 ditto.
					4	0	0	Ditto 2 ditto.
					1	6	0	Camel.
					0	11	0	Male buffalo.
					0	8	0	Pack bullock.
					0	4	0	Bengal maund.
Dhandhuka Municipality.								
1	English and country piece-goods	...	...	...	1	8	0	Cent. ad valorem.
2	Ghee	...	...	...	1	0	0	Bengal maund.
3	Sugar-candy	...	...	...	1	8	0	Ditto.
4	Sugar	...	...	...	0	12	0	Ditto.
5	Jagri	...	...	...	0	4	0	Ditto.
6	Dates, green	...	...	...	0	2	0	Ditto.
7	Oil of sorts	...	...	...	0	3	0	Ditto.
8	Oil seeds	...	...	...	0	0	8	Ditto.
9	Tobacco	...	...	...	0	12	0	Ditto.
10	Mangoes	...	...	...	0	0	6	Ditto.
11	Metals and articles of metals	...	...	...	1	8	0	Cent. ad valorem.
12	Betelnut	...	...	...	0	4	0	Bengal maund.
13	Bámbús and rafters	...	...	...	0	8	0	Cart-load.
14	{ Teakwood, blackwood, halderoo and sadar			...	0	5	0	Cubic gaz.
	{ Nim and mowra wood			...	0	3	0	Ditto if brought in logs useful for building purposes.
15	Sweetmeat	...	...	...	1	0	0	Bengal maund.
16	Cocoanut with or without shells	...	...	...	1	0	0	One thousand.
17	Grain of sorts	...	...	...	0	0	3	Bengal maund. Cultivators bringing produce of his own field, exempt,
18	Lime...	...	...	...	0	0	1	Bengal maund.
Gogha Municipality.								
1	Grain of sorts	...	...	}	1	0	0	Cent. ad valorem.
2	Cocoanut without shell	...	...			
3	Molasses or jagri	...	...			
4	Sugar	...	...			
5	Sugar-candy	...	...			
6	Cloths (piece-goods including silk cloth).	...	...			
7	Oil of sorts	...	...			
8	Iron	...	...			
9	Betelnut	...	...			
10	Ghee	...	...			
11	Timber of sorts	...	...			
12	Metal such as brass, copper, &c.	...	...			
13	Cotton seed	...	...			
14	Snuff	...	...			
15	Dates, green	...	...			
16	Water taken by foreign ships	...	...	0	8	0	Ship.	
17	Bombils (salted fish)	...	...	1	0	0	Cent. ad valorem.	
18	Fruits and vegetables	...	...	1	0	0	Ditto.	
KAIRA DISTRICT.								
Kaira Municipality.								
1	Cloth, piece-goods	...	...	...	1	0	0	Bale.
2	Do. do.	...	...	...	0	0	4	Piece.
3	Jagri	...	...	...	0	1	0	Matka (pot).
4	Ditto	...	...	...	0	0	6	Maund of 40 sers.
5	Sugar	...	} country-made	...	0	2	0	Ditto.
6	Sugar-candy	...		...	0	2	0	Ditto.

No.	Articles.	Rate.	Tax per
		Rs. a. p.	
KAIRA DISTRICT—continued.			
<i>Kaira Municipality—continued.</i>			
7	Soranji	0 1 0	Maund of 40 sers.
8	Ghee	0 8 0	Ditto.
9	Articles of grocery and spices	1 0 0	Cart with 4 bullocks.
10	Do. do.	0 12 0	Ditto 2 ditto.
11	Do. do.	0 6 0	Ditto 1 ditto.
12	Do. do.	0 4 0	Camel-load.
13	Do. do.	0 2 0	Pack bullock.
14	Do. do.	0 1 0	Ass-load.
<i>Mehmabad Municipality.</i>			
1	Cloth of every kind (excepting foreign cloth)	0 8 0	Rs. 100 worth.
2	Jagri	1 0 0	Ditto.
3	Wheat, bájri, túr pulse, rice in husk, rice, gram-pulse, gram	0 8 0	Ditto.
4	(Excepting foreign sugar and sugar-candy) spices of every sort	1 8 0	Ditto.
5	Oil—castor oil, rape seed oil and sisame seed	1 0 0	Ditto.
6	Castor seed, karbi, rape seed, and cotton seed	0 8 0	Ditto.
7	Soranji	2 0 0	Ditto.
8	Bámús	0 2 0	Cart.
9	Rafters	0 4 0	Ditto.
10	Loaded carts	0 1 0	Ditto.
11	Gold and silver ornaments	0 8 0	On the value of Rs. 100.
12	Múg, math, udid, gowár, kodra, bawto, barley and jwár	0 8 0	Ditto.
13	Silk, country cloth, which has not paid Customs duty, and cloth with gold and silver work	2 0 0	Ditto.
14	Ghee	0 8 0	Maund.
<i>Dákor Municipality.</i>			
1	Silk cloth with silver lace, sadio, &c., kinkháb, silk flowered with silver	12 0 0	Bengal maund.
2	Cloth, mixed silk and cotton	8 0 0	Ditto.
3	Silk bordered—dhotirs, turbans, deshi and málvi, sádís with silk border	2 0 0	Ditto.
4	Europe cloth, piece-goods, málvi chidris	0 12 0	Ditto.
5	Ghee and country cloth	0 8 0	Ditto.
6	Brass and copper vessels—Soranji, sugar,* sugar-candy,* oil	0 4 0	Ditto (*country-made.)
7	Jagri	0 3 0	Ditto.
8	Castor oil	0 2 0	Ditto.
9	Iron	0 1 0	Ditto.
10	Papers (country-made)	0 1 0	Ream.
11	Cocoanuts	0 2 0	100.
<i>Nadiád Municipality.</i>			
1	Woollen and linen	0 6 0	Bengal maund.
2	Silk cloth and gold and silver laces	10 0 0	
3	Country cloth made of cotton	0 6 0	
4	Country cloth made of silk and cotton thread	2 0 0	
5	Jagri	0 3 0	Cart.
6	Soranji	0 4 0	
7	Tobacco	0 2 0	
8	Teak timber, bábús and stone, roughly worked	0 4 0	
9	Copper, brass, tin, bronze, lead and metal vessels	0 8 0	Bengal maund.
10	Broken metals of all sorts	0 8 0	
11	Castor oil seeds, rape seeds, poppy, til seeds, and oil seeds of every kind	0 0 6	
12	Ghee	0 8 0	
13	All kinds of oil and cumin seeds	0 2 0	Distillation.
14	Safflower	0 8 0	
15	Hand spun thread and dhao-di-flowers	0 4 0	
16	Dates, methi, mustard	0 0 6	
17	Spirit stills	0 12 0	

No.	Articles.	Rate.	Tax per.
		Ra. a. p.	
KAIRA DISTRICT—continued.			
<i>Nadiád Municipality—continued.</i>			
18	Bricks	0 2 0	1,000.
19	Lime and ballast	0 4 0	100 Bengal maunds.
20	Grain	0 3 0	Cart.
21	Do.	0 0 4½	Ass-load.
22	All other goods for trade mentioned above, i.e., karbi fuel, &c.	0 1 0	Cart.
<i>Kapadvanj Municipality.</i>			
1	Cotton, jagri, oil, soranji, dolign	0 4 0	} Bengal maund.
2	Ghee, snuff, copper, brass, bronze	0 12 0	
3	Rice in husk, wheat, mowra, rape seed	0 0 6	
4	Country cloth	0 2 6	
5	Cumin seed, castor oil, rape seed oil, dry date, date, coccanut kernel, kunuji oil	0 2 0	
6	Tobacco	0 8 0	} Cart.
7	Til seed, mowra, doli rice	0 1 0	
8	Timber	0 4 0	
9	Malabári teak	1 0 0	
10	Mowra spirit	0 1 0	
11	Coccanut	2 8 0	Gallon.
12	Wheel-tax for two-bullock cart	0 8 0	1,000.
13	Do. for more than 2 do.	0 12 0	Year.
14	Soap U's	0 1 0	Ditto.
15	Bangdi U's	0 2 0	Cart.
16	Brick	0 0 1	Ditto.
17	Do.	0 1 0	Ass-load.
18	Do.	0 1 6	32 maunds.
BROACH DISTRICT.			
<i>Broach City.</i>			
<i>Ostroi (Imports).</i>			
1	Ghee	0 12 0	Broach maund.
2	Molasses	0 2 0	Ditto.
3	Brass (wrought and unwrought)	0 6 0	Ditto.
4	Copper (do. do.)	0 6 0	Ditto.
5	Bell metal (do. do.)	0 6 0	Ditto.
6	Iron (do. do.)	0 1 0	Ditto.
7	Betelnut	0 2 0	Ditto.
8	Coccanut	0 8 0	1,000.
9	Wheat	0 2 0	Kalsi.
10	Rice (fine)	0 2 0	Ditto.
11	Jwári	0 1 0	Ditto.
12	Bájri	0 2 0	Ditto.
13	Gram	0 2 0	Ditto.
14	Túr	0 2 0	Ditto.
15	Rice in husks (Dángar)	0 1 0	Ditto.
16	Castor-oil seeds... ..	0 4 0	Manee.
17	Til	0 4 0	Ditto.
18	Oil—castor, sweet, and coccanut	0 1 0	Broach maund.
19	Tobacco	0 1 0	Ditto.
20	Chunam, Ohho grass and kurbi	0 1 0	Cart-load.
21	Firewood	0 4 0	100 maunds.
22	Coals	0 4 0	Ditto.
23	Bricks	0 2 0	1,000.
24	Gunny bags ... ..	...	1 per cent. on market value.
25	Piece-goods, including silk and woollen cloth and lace, (cloth brought into municipal limits by private persons not being merchants for their own household use, and all sewn articles are exempt)	...	
26	Timber ... ..	...	Ditto ditto.
27	Maniarn ... ..	...	2 Ditto ditto.
28	Sugar	0 3 0	Ditto ditto.
29	Sugar-candy	0 6 0	Broach maund.
30	Hides	1 0 0	Ditto.

No.	Articles.]	Rate.	Tax per
		Rs. a p.	
BROACH DISTRICT—continued.			
Broach City—continued.			
Wheel-tax.			
31	Four-wheeled conveyance with two horses	1 0 0	Mensem.
32	Ditto ditto two bullocks	1 0 0	Ditto.
33	Ditto ditto one horse ...	0 12 0	Ditto.
34	Ditto ditto one bullock	0 12 0	Ditto.
35	Two-wheeled conveyance with two horses	0 12 0	Ditto.
36	Ditto ditto one horse ..	0 8 0	Ditto.
37	Ditto ditto two bullocks	0 8 0	Ditto.
38	Ditto ditto one ditto	0 6 0	Ditto.
39	One riding horse ...	0 4 0	Ditto.
House-tax.			
40	All mills, factories, and press-houses	25 0 0	Annum.
41	All bungalows ...	4 0 0	Ditto.
42	All buildings of three or more stories	4 0 0	Ditto.
43	Ditto ditto two stories	2 0 0	Ditto.
44	Ditto ditto one story	1 0 0	Ditto.
45	Ditto ditto of any class having shops	0 8 0	Each shop per annum.
Fees for Caste Dinners.			
46	Fee for occupying the road for a dinner party	1 0 0	Diem.
Fees for Booths.			
47	For a period not exceeding one week	0 8 0	
48	Ditto ditto one fortnight	1 0 0	
49	Ditto ditto one month	2 0 0	Mensem.
Fee for Country Band or Music.			
(Fee is levied from persons who employ music.)			
50	Brass Band ...	0 4 0	4 annas per day, or portion of a day.
51	Takor Khána ...	0 2 0	Ditto.
52	Tásas or Dhol ...	0 1 0	Ditto.
Rent of Market Stalls.			
53	For a single stall of the 1st Class	3 0 0	Mensem.
54	Ditto ditto 2nd do.	2 8 0	Ditto.
55	Ditto ditto 3rd do.	2 0 0	Ditto.
56	Ditto ditto 4th do.	1 8 0	Ditto.
57	Ditto ditto 5th do.	1 0 0	Ditto.
58	For a single stall in open place	0 0 9	For a day or portion of a day.
Slaughter-house Fees.			
59	Cow, bullocks, calf, buffaloes, &c.	0 2 0	Each.
60	Sheep, kid, goat, lamb, &c.	0 1 0	Ditto.
Anklesvar Municipality.			
1	Ghee	0 10 0	} Broach maund.
2	Molasses	0 1 0	
3	Tabacco (dry)	0 1 0	
4	Do. (green)	0 0 6	
5	Mowra	0 0 3	
6	Sugar	0 2 0	} Cent. upon market value.
7	Piece-goods (including silk and woollen cloth)	1 0 0	
8	Iron (wrought and unwrought)	0 1 0	
9	Wheat	0 2 0	
10	Rice (fine)	0 2 0	
11	Jwári	0 1 0	} Ditto,
12	Bájri	0 1 0	

No.	Articles	Rate.	Tax per
BROACH DISTRICT—continued.		Rs. a. p.	
Anklesvar Municipality—continued.			
13	Gram ...	0 1 0	} Kalsi (16 maunds.)
14	Vál and all other kinds of pulse ...	0 1 0	
15	Rice in husks (Dángar) ...	0 1 0	} Mani (12 maunds.)
16	Tíl ...	0 2 0	
17	Castor seeds ...	0 2 0	} Ditto.
18	Timber ...	2 0 0	
Jambusar Municipality.			Cent. upon market value.
1	Sugar ...	0 2 0	} Broach maund.
2	Gúl (jagri) ...	0 1 0	
3	Sugar-candy ...	0 1 0	
4	Dates ...	0 1 0	
5	Coir-rope ...	0 1 0	
6	Iron ...	0 1 0	
7	Cocoanuts ...	0 4 0	1,000.
8	Túr ...	0 4 0	Maund.
9	Mowra flowers ..	0 6 0	Kalsi of 16 maunds.
10	Tobacco ...	0 4 0	Ditto.
SURAT DISTRICT.			
Surat Municipality.			
1	Ghee ...	1 0 0	} Surat maund.
2	Butter ...	1 0 0	
3	Sugar, coarse and refined ...	0 8 0	} 1,000.
4	Cocoanuts ...	2 0 0	
5	Dry fruits (almond, chároli, pistachis, dry figs, dry date, dry grapes red and black, walnut, and dry coconut ...	0 4 0	Surat maund.
6	Grain of sorts ...	0 4 0	Cart-load.
	Ditto ...	0 0 6	Animal-load.
7	Grass and karbi, green or dry ...	0 1 0	Cart-load.
8	Liquor distilled at Government distillery ...	0 2 0	Gallon.
9	Toddy ...	0 0 6	Surat maund.
10	Slaughter-fees, cows, &c. ...	0 1 0	Each.
11	Do. goats and sheep, &c. ...	0 0 6	Ditto.
12	Firewood ...	0 1 0	Cart-load.
13	Oil of sorts ...	0 2 0	Surat maund.
14	Burnt bricks, tiles, and chho ..	0 1 0	} Cart-load.
15	Stones ...	0 1 0	
16	Timber ...	2 8 0	} Cent. ad valorem.
17	Bámbug and rafters ...	2 8 0	
18	Tobacco and snuff ...	0 2 0	Surat maund.
19	Metal, copper, iron, brass, zinc, lead and tin, and articles made of copper, iron, and brass ...	1 8 0	Cent. ad valorem.
20	Leather, large (hide) ...	1 0 0	Score.
21	Leather, small (skins) ...	0 4 0	Score.
22	Piece-goods ...	1 8 0	Cent. ad valorem.
23	Wheel-tax—		
	4 wheeled conveyance with two horses ...	1 0 0	} Mensam.
	4 Do. do. with two bullocks ...	1 0 0	
	4 Do. do. with one horse ...	0 12 0	
	2 Do. do. with two horses ...	0 12 0	
	2 Do. do. with one horse ...	0 8 0	
	2 Do. do. with two bullocks ...	0 8 0	
	2 Do. do. with one bullock ...	0 6 0	
	1 Riding horse ...	0 4 0	
24	Toll on all loaded carts entering municipal limits ...	0 1 0	Each.
25	Do. on all loaded animals ...	0 0 2	Ditto.
Bulsár Municipality.			
1	Tobacco ...	1 4 0	Bale from 12 to 17 maunds.
2	Do. (loose) ...	0 1 0	Maund.
3	Mowra ...	0 10 0	Khandí.
4	Sugar and sugar-candy ..	0 4 0	Maund.

No.	Articles.	Rate.	Tax per
SURAT DISTRICT—continued.			
Bulsár Municipality—continued.		Rs. a. p.	
<i>Tolls.</i>			
5	Tolls on roads... ..	0 1 0	Cart per day.
<i>Wheel-tax.</i>			
6	4 wheeled conveyance with two horses...	8 0 0	Annum.
7	4 Do. do. two bullocks	8 0 0	Ditto.
8	4 Do. do. one horse ...	6 0 0	
9	2 Do. do. two horses...	6 0 0	
10	2 Do. do. one horse ...	4 0 0	
11	2 Do. do. two bullocks	4 0 0	
12	2 Do. do. one bullock	3 0 0	
13	1 Riding horse	2 0 0	
<i>House-tax.</i>			
14	First class	4 0 0	Annum.
15	Second class	3 0 0	
16	Third class	2 0 0	
17	Fourth class	1 0 0	
18	Fifth class	0 8 0	
<i>Assessed Tax.</i>			
19	Privy-cess not exceeding	3 0 0	Privy per annum.
Mándvi Municipality.			
1	Tobacco	0 4 0	Maund.
2	Sugar and sugar-candy	0 8 0	
3	Molasses	0 2 0	
4	Cloth	1 8 0	Cent.
5	Ghee	1 0 0	Maund.
6	Iron	1 8 0	Cent.
7	Copper	1 8 0	Cent.
8	Bronze	1 8 0	
9	Brass	1 8 0	
10	Wheel-tax per cart and a pair of bullocks	2 0 0	Annum.
11	Hides of buffaloes, cows and bullocks ...	0 1 0	Hide.
12	Do. of goats and sheep	0 0 6	
13	Bámbú	0 4 0	Cart load.
14	Timber, viz., teakwood, blackwood, ianach	0 8 0	
15	Timber, viz., kherwood, saoro and haladhwan	0 8 0	
Ránder Municipality.			
1	Molasses	0 1 0	Surat maund.
2	Country-made sugar and sugar-candy (quantity less than 2 sers exempted)	0 8 0	Ditto.
3	Ghee	1 0 0	Ditto.
4	Food-grains and seeds	0 0 1	Ditto.
5	Tax on country-made thread or yarn (quantity of one ser exempted)	0 8 0	Ditto.
6	Chunam and sand	0 6 0	100 Surat maunds.
	Do. do. imported by boat or otherwise		
7	Sheep and goat skin	0 8 0	Score.
8	Ox hides	1 0 0	Ditto.
9	Toll on carts	0 1 0	On laden carts.
		0 0 6	On empty carts.
10	Wheel-tax	2 0 0	Annum.
11	Planks and small rafters including barin, satati and mundia	0 2 0	Score.
12	Larger rafters (solaya)	0 4 0	Ditto.
13	Solid timber	0 8 0	Cubic gaz.

No.	Articles.				Rate.	Tax per
THA'NA DISTRICT.					Rs. a p.	
Thána Town Municipality.						
1	Tiles	...	...	...	0 2 0	1,000.
2	Tobacco	...	...	...	2 0 0	Khandi.
3	Cocoanuts	...	..	...	0 1 0	100.
4	Lime	...	...	...	0 2 0	Khandi.
5	Grass	...	...	...	0 2 0	Cart.
	Do.	...	...	...	0 4 0	1,000 by sea.
6	Blasting powder	...	...	...	0 1 0	Maund.
7	Firewood	...	...	...	0 4 0	Cart.
	Do.	...	...	...	0 3 0	Khandi by sea.
8	Liquor	...	...	...	0 0 3	Bottle.
Bassein Municipality.						
1	Sugar	...	...	...	0 1 0	} Maund.
2	Betelnuts	...	...	...	0 1 6	
3	Ghee	...	...	...	0 2 0	
4	Oil...	...	...	...	0 1 0	
5	Coir	...	...	...	0 1 0	} Khandi.
6	Gúl	...	...	...	0 0 6	
7	Tobacco	...	...	...	1 8 0	
8	Manure	...	...	...	0 2 0	
Máhim Municipality.						
1	Gúl	...	..	...	0 0 6	} Maund.
2	Ghee	...	...	...	0 1 0	
3	Sugar	...	...	...	0 1 0	
4	Oil...	...	...	...	0 1 0	
5	Coir	...	...	...	0 1 0	} Khandi.
6	Iron	...	...	...	0 1 0	
7	Tobacco	...	...	...	0 2 0	
8	Manure	...	...	...	0 5 0	
9	Cloth	...	...	...	...	2½ per cent.
Bhiwandi Municipality.						
1	Tolls	...	...	...	...
2	Tobacco tax	...	...	...	...
3	Dry fish	...	...	...	...
4	Liquor	...	...	...	...
5	House	...	...	...	...
6	Shop	...	...	...	...
7	Bricks and tiles	...	...	...	...
Kalyán Municipality.						
House and Shop Tax.						
	Class I	...	...	...	3 0 0	} Annum.
	Class II	...	...	...	2 0 0	
	Class III	...	...	...	1 0 0	
	Class IV	...	...	...	0 8 0	
	Class V	...	...	...	0 4 0	} Menssem.
	Tax on private conveyances, 6 pies per day or	...	...	...	0 8 0	
Tolls.						
	(a) A large hackney cart (1 anna 6 pies per day or).	...	...	...	2 0 0	} Ditto.
	(b) Horse or pony (1 anna per day or)	...	...	...	0 8 0	
	(c) Other animals of whatever description (3 pies per day or)	...	...	...	0 8 0	
	(d) Animals of whatever description when sold	...	...	...	0 0 6	Diem.
	Tax on tobacco...	...	...	...	1 0 0	For each bale of Surat tobacco.

No.	Articles.	Rate.	Tax per
		Rs. a. p.	
	THA'NA DISTRICT—continued.		
	<i>Kalyán Municipality—continued.</i>		
	Tax on liquor	0 0 3	Bottle.
	Fees on newly built houses—		
	For each storied and tiled house ...	5 0 0	
	For each tiled house without story ...	2 0 0	
	For a spacious portion added to a house ...	1 0 0	
	For a small portion added to a house ...	0 8 0	
	For a hut	0 2 0	
	<i>Panvel Municipality.</i>		
	Tax on Houses—		
	Class I	1 8 0	} Annum.
	" II	1 0 0	
	" III	0 8 0	
	" IV	0 4 0	
	Tax on Shops—		
	Class I	5 0 0	} Do.
	" II	4 0 0	
	" III	3 0 0	
	" IV	2 0 0	
	" V	1 0 0	
	" VI	0 8 0	
	Tax on large and small hackney carts ...	3 0 0	
	Do. do. ...	2 0 0	Cart used for eight months.
	Do. do. ...	1 0 0	Do. for 4 months of the rainy season.
	Tax on privies	0 1 0	Head monthly.
	Tax on liquor	0 0 3	Bottle.
	Market-fees—		
	Shop of vegetable and meat ...	0 0 4	
	Shop of fish	0 0 2	
	<i>Uran Municipality.</i>		
	Tax on Houses—		
	Class I	3 0 0	} Annum.
	" II	2 0 0	
	" III	1 0 0	
	Tax on mowra flowers	0 4 0	} Khandi of 10 Bengal
	" dates	0 4 0	
	" tobacco... ..	0 1 0	Maund of 28 lbs.
	Tax on Privies—		
	Class I	3 0 0	} Annum.
	" II	2 0 0	
	" III	1 0 0	
	Tax on liquor	0 0 3	Bottle.
	Do.	0 6 0	Half maund.
	Tax on hackney carts	0 1 0	Day.
	Do.	0 8 0	Month, when paid in advance.
	KOLA'BA DISTRICT.		
	<i>Alibág Municipality.</i>		
1	Bangles	0 8 0	Cart.
2	Do.	0 2 0	Horse, pony or bullock-load.
3	Do.	0 0 6	Head-load.
4	Betel leaves	0 1 0	Horse pony or bullock.
5	Do.	0 0 6	Head-load.
6	Betelnuts	0 1 0	Maund.
7	Brass	0 1 6	Do.
8	Kámblis	1 8 0	Rate per cent. chargeable.
9	Chún	0 0 6	Maund.

No.	Articles.				Rate.	Tax per
					Rs. a. p.	
KOLA'BA DISTRICT—continued.						
Alibág Municipality—continued.						
10	Chunam	...	...	...	0 2 0	Khandi.
11	Cloth of all kinds	...	...	...	1 8 0	Rate per cent. chargeable.
12	Cocoanuts	...	...	...	0 1 0	100.
13	Cocoanut-kernel	...	...	...	0 2 0	} Maund.
14	Copper	...	...	...	0 3 0	
15	Coriander	...	...	...	0 0 6	
16	Dál of all sorts	...	...	...	0 2 0	
17	Firewood	...	...	...	0 0 6	Khandi.
18	Fish	...	...	...	0 2 0	Machwa (large boat.)
19	Do.	...	...	...	0 1 0	Hodi (small boat.)
20	Grass and straw	...	...	...	0 1 0	Cart.
21	Iron	...	...	...	0 1 0	Maund.
22	Oil-cakes	...	...	...	0 2 0	Khandi.
23	Onions	...	...	...	0 0 6	Maund.
24	Peas (wátané)	...	...	...	0 1 0	} Do.
25	Pepper, red	...	...	...	0 1 0	
26	Potatoes	...	...	...	0 0 6	
27	Stone used for building purposes	...	...	...	1 8 0	Rate per cent. chargeable.
28	Turmeric	...	...	...	0 1 0	} Maund.
29	Udid	...	...	...	0 1 0	
30	Wál	...	...	...	0 1 0	
Pen Municipality.						
1	Bangles	...	...	...	0 8 0	Cart.
2	Do.	...	...	...	0 2 0	Horse, pony or bullock.
3	Do.	...	...	...	0 0 6	Head-load.
4	Betel-leaves	...	...	...	0 1 0	Horse, pony or bullock.
5	Do.	...	...	...	0 0 6	Head-load.
6	Betelnuts	...	...	...	0 1 0	Maund.
7	Brass	...	...	...	0 1 6	Do.
8	Kámblis	...	...	...	1 8 0	Rate per cent. chargeable.
9	Chún	...	...	...	0 0 6	Maund.
10	Chunam	...	...	...	0 2 0	Khandi.
11	Cloth of all kinds	...	...	...	1 8 0	Rate per cent. chargeable.
12	Cocoanuts	...	...	...	0 1 0	100.
13	Cocoanut kernel	...	...	...	0 2 0	} Maund.
14	Copper	...	...	...	0 3 0	
15	Coriander	...	...	...	0 0 6	
16	Dál of all sorts	...	...	...	0 2 0	
17	Firewood	...	...	...	0 1 0	Cart.
18	Do.	...	...	...	0 0 3	Horse, pony or bullock.
19	Fish	...	...	...	0 8 0	Cart.
20	Do.	...	...	...	0 2 0	Horse, pony or bullock.
21	Ghee	...	...	...	0 2 0	} Maund.
22	Gram	...	...	...	0 1 0	
23	Grass and straw	...	...	...	0 1 0	Cart.
24	Iron	...	...	...	0 1 0	} Maund.
25	Molasses	...	...	...	0 1 0	
26	Nágli	...	...	...	0 3 0	Khandi.
27	Oil	...	...	...	0 1 0	Maund.
28	Oil-cakes	...	...	...	0 2 0	Khandi.
29	Onions	...	...	...	0 0 6	Maund.
30	Peas (wátané)	...	...	...	0 1 0	Do.
31	Pepper, red	...	...	...	0 1 0	Do.
32	Potatoes	...	...	...	0 0 6	Do.
33	Rice in husk	...	...	...	0 3 0	Khandi.
34	Stone used for building purposes	...	...	...	1 8 0	Rate per cent. chargeable.
35	Sugar	...	...	...	0 1 0	Maund.
36	Timber, building	...	...	...	1 8 0	Rate per cent. chargeable.
37	Tobacco	...	...	...	0 1 0	} Maund.
38	Turmeric	...	...	...	0 1 0	
39	Udid	...	...	...	0 1 0	
40	Wál	...	...	...	0 1 0	
41	Wari	...	...	...	0 3 0	Khandi.
42	Wheat	...	...	...	0 1 0	Maund.

No.	Articles.				Rate.	Tax per
	KOLA'BA DISTRICT—continued.				Rs. a. p.	
	Roha Municipality.					
1	Bangles	...	...	...	0 8 0	Cart.
2	Do.	...	...	...	0 2 0	Horse, pony or bullock.
3	Do.	...	...	...	0 0 6	Head-load.
4	Betel leaves	...	...	...	0 1 0	Horse, pony or bullock.
5	Do.	...	...	...	0 0 6	Head-load.
6	Betelnuts	...	...	...	0 1 0	Maund.
7	Brass	...	...	...	0 1 6	Do.
8	Kámblis	...	...	...	1 8 0	Rate per cent. chargeable.
9	Chunam	...	...	...	0 2 0	Khandi.
10	Copper	...	...	...	0 3 0	} Maund.
11	Coriander	...	...	...	0 0 6	
12	Dál of all sorts	...	...	...	0 2 0	
13	Firewood	...	...	...	0 1 0	Cart.
14	Do.	...	...	...	0 0 3	Horse, pony or bullock.
15	Ghee	...	...	...	0 2 0	Maund.
16	Grass and straw	...	...	...	0 1 0	Cart.
17	Iron	...	...	...	0 1 0	Maund.
18	Nágli	...	...	...	0 3 0	Khandi.
19	Oil-cakes	...	...	...	0 2 0	Do.
20	Onions	...	...	...	0 0 6	} Maund.
21	Peas (wátané)	...	...	...	0 1 0	
22	Potatoes	...	...	...	0 0 6	
23	Stone used for building purposes	...	...	...	1 8 0	Rate per cent. chargeable.
24	Timber, building	...	...	...	1 8 0	Do.
25	Turmeric	...	...	...	0 1 0	Maund.
25A	Udid	...	...	...	0 1 0	Do.
26	Wál	...	...	...	0 1 0	Do.
27	Wari	...	...	...	0 3 0	Khandi.
	Mahád Municipality.					
1	Bangles	...	...	...	0 8 0	Cart.
					0 2 0	Horse, pony or bullock.
					0 0 6	Head-load.
2	Betel leaves	...	...	...	0 1 0	Horse, pony or bullock.
					0 0 6	Head-load.
3	Betelnuts	...	...	...	0 1 0	} Maund.
4	Brass	...	...	...	0 1 6	
5	Kámblis	...	...	...	1 8 0	
6	Chún	...	...	...	0 0 6	Maund.
7	Chunam	...	...	...	0 2 0	Khandi.
8	Cloth of all kinds	...	...	...	1 8 0	Rate per cent. chargeable.
9	Cocoanuts	...	...	...	0 1 0	100.
10	Cocoanut kernel	...	...	...	0 2 0	Maund.
11	Copper	...	...	...	0 3 0	} Maund.
12	Coriander	...	...	...	0 0 6	
13	Dál of all sorts	...	...	...	0 2 0	
14	Firewood	...	...	...	0 1 0	Cart.
					0 0 3	Horse, pony or bullock.
15	Ghee	...	...	...	0 2 0	} Maund.
16	Gram	...	...	...	0 1 0	
17	Grass and straw	...	...	...	0 1 0	
18	Harik	...	...	...	0 3 0	Khandi.
19	Iron	...	...	...	0 1 0	} Maund.
20	Molasses	...	...	...	0 1 0	
21	Nágli	...	...	...	0 3 0	
22	Oil ...	...	...	...	0 1 0	Maund.
23	Oil-cakes	...	...	...	0 2 0	Khandi.
24	Onions	...	...	...	0 0 6	} Maund.
25	Peas (wátané)	...	...	...	0 1 0	
26	Pepper, red	...	...	...	0 1 0	
27	Potatoes	...	...	...	0 0 6	} Khandi.
28	Rice	...	...	...	0 0 6	
29	Rice in husk	...	...	...	0 3 0	
30	Stone used for building purposes	...	...	...	1 8 0	Rate per cent. chargeable.
31	Timber for building	...	...	...	1 8 0	Do.
32	Turmeric	...	...	...	0 1 0	} Maund.
33	Udid	...	...	...	0 1 0	
34	Wál	...	...	...	0 1 0	
35	Wari	...	...	...	0 3 0	Khandi.
36	Wheat	...	...	...	0 1 0	Maund.

L. REID,
Commissioner, N. D.

APPENDIX B.

Statement showing the Strength and Cost of the Establishments employed for collecting Taxes and Tolls in the Ahmedabad Municipality.

PARTICULARS.						Monthly Salary.	Annual Amount.
						Rs.	Rs.
<i>At the Head or Municipal Office in the City.</i>							
1 Superintendent	...	{ Salary Rs. 60	...	...	...	75	900
		{ Horse allowance Rs. 15	...	...	...
1 Scale Karkun	...	...	...	...	...	15	180
1 Do. do.	...	...	...	...	...	12	144
1 Karkun under Shroff	...	...	...	...	...	12	144
1 Register Karkun	...	...	...	...	...	14	168
1 Do. do.	...	...	...	...	...	12	144
1 Weigher	...	...	...	...	...	8	96
1 Do.	...	...	...	...	...	6	72
2 Peons @ Rs. 5 each	...	...	...	...	...	10	120
1 Peon " " 7	...	...	...	...	...	7	84
						171	2,052
<i>At the Gates including Saraspur.</i>							
1 Inspector	...	{ Salary Rs. 25	...	...	...	35	420
		{ Horse allowance Rs. 10	...	...	...
15 Karkuns @ Rs. 10 each	...	...	...	...	...	150	1,800
11 Do. @ " 12 "	...	...	...	...	...	132	1,584
35 Peons @ " 6 "	...	...	...	...	...	210	2,520
						527	6,324
Contingencies	...	...	...	...	...	...	230
Printing Charges	..	...	...	...	...	...	1,200
							1,430
Total						...	9,806
<i>Wheel-tax Establishment.</i>							
1 Karkun	...	...	...	...	...	13	156
1 Do.	...	...	...	...	...	10	120
1 Peon	...	...	...	...	...	7	84
1 Do.	...	...	...	...	...	6	72
						36	432
Contingencies and Printing Charges	...	...	...	...	...	...	150
Total						...	582
Grand Total						...	10,388

L. REID,
Commissioner, N. D.

No. $\frac{P}{324}$ OF 1881.

GENERAL DEPARTMENT.

FROM

E. P. ROBERTSON, ESQUIRE,
COMMISSIONER, C. D.;

TO

THE SECRETARY TO GOVERNMENT.

Násik Districts,
Camp Nándgaon, $\frac{10}{14}$ th February 1881.

SIR,

I have the honor to submit the report on municipal octroi taxation called for in Government Resolution No. 3004, dated 22nd October 1877. I have already submitted a report on this subject in my letter No. $\frac{M}{1862}$, dated 21st August 1879, but have been informed that it is not sufficiently full or explicit, and that Government desire it should be stated fully and clearly, as regards each municipality in the Division, what is the nature and kind of the existing taxation; in what manner it is collected and at what cost; and what rules have been provided for the payment of refunds of municipal duties in each municipality. I now endeavour to submit the information called for.

2. Before proceeding further I would point out that in Government Resolution No. 209, dated 18th January 1881, the Resolution of Government, No. 3004, dated 22nd October 1877, is referred to as bearing on the question of municipal contributions towards the cost of the Police; but on reading over Government Resolution No. 3004, dated 22nd October 1877, I do not find this question referred to in it; but presuming that Government Resolution No. 4951, dated 19th November 1877, is that to which reference is intended, I shall endeavour in this report to supply information bearing on this subject also.

3. There are, in all, 57 municipalities in the Central Division, *viz.*,

3 in the Ahmednagar District—

- | | |
|----------------------|-------------------|
| (1) Ahmednagar City. | (2) Bhingár Town. |
| (3) Sangamner. | |

18 in the Khándesh District—

- | | |
|-----------------|-----------------|
| (1) Jalgaon. | (10) Prakásha. |
| (2) Varangaon. | (11) Sháháda. |
| (3) Erandol. | (12) Nandurbár. |
| (4) Dharangaon. | (13) Taloda. |
| (5) Amalner. | (14) Dhulia. |
| (6) Párola. | (15) Sindkheda. |
| (7) Bhadgaon. | (16) Betávad. |
| (8) Máheji. | (17) Shirpur. |
| (9) Songár. | (18) Chopda. |

6 in the Násik District—

- | | |
|--------------|---------------|
| (1) Násik. | (4) Igatpuri. |
| (2) Trimbak. | (5) Yeola. |
| (3) Sinnar. | (6) Málegaon. |

12 in the Poona District—

- | | |
|-----------------|-------------------------|
| (1) Poona City. | (7) Talegaon Dhamdhera. |
| (2) Indápur. | (8) Junnar. |
| (3) Báraмати. | (9) Talegaon Dhábáda. |
| (4) Sásvad. | (10) Khed. |
| (5) Jejuri. | (11) A'landi. |
| (6) Sirur. | (12) Lonávla. |

13 in the Sâtára District—

- | | | |
|------------------|------------------|----------------|
| (1) Karád. | | (7) Islámpur. |
| (2) Vita. | | (8) Tásgaon. |
| (3) Sâtára. | | (9) Ashta. |
| (4) Rahimatpur. | | (10) Pusesávk. |
| (5) Wái. | | (11) Maini. |
| (6) Malcolm Peit | | (12) Mhasvad. |
| | (13) Shingnápur. | |

5 in the Sholápur District—

- | | | |
|--------------------|--------------|-----------------|
| (1) Sholápur City. | | (3) Karmála. |
| (2) Bársi Town. | | (4) Pandharpur. |
| | (5) Sângola. | |

4. Of the three municipalities in the Ahmednagar District, octroi is levied in two municipalities, *viz.*, in Ahmednagar City and in Sangamner. In Bhingár the municipal income is derived from a house-tax, a halálkhor cess, a tax on looms and a tax on professions, since abolished. Besides octroi there are in Ahmednagar a house-tax and a wheel-tax, and in Sangamner a house-tax and a halálkhor cess. The income in Ahmednagar from octroi under the old farming system in the year 1877-78, amounted to Rs. 12,351. In 1878-79 the departmental system of collection was first introduced, when the income rose to Rs. 20,375, collected by an establishment costing Rs. 1,568, or 8 per cent. In 1879-80 the income rose further to Rs. 24,638, collected by an establishment costing Rs. 1,929, or 8 per cent. Thus the departmental system of collection and a revision of the schedule, to meet the orders of the Government of India as regards municipal taxation, has in the case of the Ahmednagar Municipality resulted in an increase of income from octroi in both the years 1878-79 and 1879-80.

5. In Sangamner, where also the departmental system of collection was first introduced in 1878-79, the result is as follows :—

Income under the farming system in 1877-78 ...	...	...	Rs. 1,581
Do. under the departmental system, deducting cost of establishment, amounting to Rs. 436, employed for collecting the same ...		..	2,087
Do. under the departmental system in 1879-80, deducting cost of establishment, amounting to Rs. 594, employed for collecting the same ...	...	...	3,146

Thus in the case of the Sangamner Municipality also there is, as compared with the year 1877-78, an increase of Rs. 506 for 1878-79 and an increase of Rs. 1,565 for the year 1879-80.

6. The schedules of octroi taxation of both the Ahmednagar and Sangamner Municipalities have been revised strictly in accordance with the views expressed by the Government of India, and only articles coming under the following heads are now subjected to the levy of octroi :—

- I.—Articles of food or drink for man or animals.
- II.—Animals for slaughter.
- III.—Articles used for fuel, for lighting, or for washing.
- IV.—Articles used in the construction of buildings.
- V.—Drugs, gums, spices and perfumes.
- VI.—Tobacco.
- VII.—Piece-goods and other textile fabrics, and manufactured articles of clothing and dress.
- VIII.—Metals and articles of metal, provided that the duty on articles falling under the last two classes should not exceed $1\frac{1}{2}$ per cent. *ad valorem*.

7. This revision has resulted in an increase in the income from this source as above shown. Although octroi is not levied in Bhingár, that municipality is included, for the sake of completeness, in the following table, which contrasts the aggregate income of each municipality in the Ahmednagar District for 1877-78 with the same for the two years 1878-79 and 1879-80 :—

Name of Municipality.	Years.	Octroi.	Tax on Houses.	Wheel Tax.	Tax on Profession.	Privy Tax.	Loom Tax.	Rent of Houses.	Fine.	Payment for Municipal Services rendered.	Miscellaneous.	Total.
Ahmednagar	1877-78.	12,351	6,147	..	..	5,415	..	1,730	724	..	5,600	31,958
	1878-79.	18,807	6,180	..	..	..	..	3,090	732	10,308	4,797	48,914
	1879-80.	22,709	6,135	23	..	..	..	4,934	664	9,431	5,461	49,126
Bhingár	1877-78.	..	..	..	3,044	..	..	..	107	..	468	3,619
	1878-79.	..	..	..	4,929	..	..	..	172	..	267	5,368
	1879-80.	..	88	..	1,123	479	75	86	118	..	507	3,376
Sangamner	1877-78.	1,591	413	..	..	134	..	26	157	..	949	3,200
	1878-79.	2,080	1,372	..	..	968	..	..	77	..	540	5,072
	1879-80.	3,101	1,082	..	..	1,223	..	..	82	..	224	5,723

8. The total as given in the last column of the preceding table shows the net income, for each of the three years 1877-78 to 1879-80, of the municipalities in the Ahmednagar District. Except in Bhingár, where the abolition, on account of its illegality, of the tax on professions has caused a decrease, the income of the other municipalities shows a progressive increase as compared with that of 1877-78, amounting in the case of Ahmednagar to Rs. 11,961 in 1878-79 and to Rs. 17,173 in 1879-80, and in the case of Sangamner to Rs. 1,812 in 1878-79 and to Rs. 2,462 in 1879-80. The Sangamner Municipality obtained a loan from Government of Rs. 6,000 in the year 1878-79. In making the above comparison the amount of this loan has been excluded from the account.

9. The following rules have been adopted by the Ahmednagar and Sangamner Municipalities for payment of refunds in the case of octroi :—

I.—Refunds of duty will be granted up to three months after import, but to no later period.

II.—Refunds will be granted on goods that have changed hands, provided bulk has not been broken.

III.—No refunds will in any case be granted if bulk has been broken.

IV.—No refunds below Rs. 2 will be granted.

V.—Any person claiming a refund must apply to the Secretary of the municipality within three months of the date of import, presenting his octroi duty-paid pass or receipt. He must satisfy the Secretary or other subordinate duly appointed by the municipality that bulk has not been broken, and he must state the date on which he desires to re-export and the gate by which he intends to re-export. He will then be granted a refund pass payable by the export clerk at the gate. If, however, the goods exported do not tally precisely with the details in the export pass, they shall not be allowed the refund.

10. And in view to the provision that in the case of the items marginally noted the duty leviable shall not exceed

VII.—Piece-goods and other textile fabrics and manufactured articles of clothing and dress.

VIII.—Metals and articles of metal.

$1\frac{1}{2}$ per cent. *ad valorem* being duly enforced, the following rules have also, at my suggestion, been adopted by the municipalities of Ahmednagar and Sangamner :—

I.—Articles imported by sea of the class of piece-goods and metals and articles made thereof, which have paid customs duty, but are admissible to municipal taxation, are not liable to octroi exceeding $1\frac{1}{2}$ per cent. *ad valorem*. All other articles imported by sea, and which have paid customs duty, shall be exempted from municipal octroi taxation.

II.—The duty being leviable by the load, any person importing goods liable to municipal taxation not exceeding $1\frac{1}{2}$ per cent. *ad valorem*, who may consider the octroi demanded to be in excess of such limit, may claim to have his goods examined so as to adjust the octroi in accordance with the preceding rule.

11. As shown above, there are 18 municipalities in the Khándesh District. In 16 of these, viz. :—

- (1) Jalgaon,
- (2) Varangaon,
- (3) Erandol,
- (4) Dharangaon,
- (5) Amalner,
- (6) Párola,
- (7) Bhadgaon,
- (9) Songír,

- (10) Prakásha,
- (11) Sháháda,
- (12) Nandurbár,
- (13) Taloda,
- (14) Dhulia,
- (16) Betávad,
- (17) Shirpur,
- (18) Chopda,

octroi is levied. The income of each of these municipalities from this source in 1879-80 is shown in the following table in contrast, where practicable, with the same for the years 1877-78 and 1878-79. In seven of these municipalities octroi was not levied prior to the year 1879-80. In all, the system of departmental collection is that which is in force, and no articles are taxed which are not liable to octroi under the orders of the Government of India. In the table subjoined, the cost of the collecting establishment, where such is separately entered, is also shown :—

Name of Municipality.	Octroi collected under the Farming System in 1877-78.	IN 1878-79.			IN 1879-80.		
		Gross Octroi Collection.	Cost of Collecting Establishment.	Net Income.	Gross Octroi Collection.	Cost of Collecting Establishment.	Net Income.
(1) Jalgaon ...	1,956	4,669	1,254	3,415	2,626	1,356	1,270
(2) Varangaon ...	...	...	...	...	123	...	123
(3) Erandol ...	...	...	...	...	275	...	275
(4) Dharangaon ...	...	...	...	...	250	...	250
(5) Amalner ...	...	...	...	...	200	...	200
(6) Párola ...	...	...	...	...	450	...	450
(7) Bhadgaon ...	...	...	...	...	98	...	98
(9) Songír ...	...	...	...	...	80	...	80
(10) Prakásha ...	394	346	...	346	405	...	405
(11) Sháháda ...	990	1,389	221	1,168	1,496	250	1,246
(12) Nandurbár ...	1,699	2,270	484	1,786	2,257	457	1,800
(13) Taloda ...	685	1,262	153	1,109	1,443	160	1,283
(14) Dhulia ...	10,597	12,696	1,090	11,606	16,097	1,126	14,971
(16) Betávad ...	101	330	...	330	164	...	164
(17) Shirpur ...	723	1,494	176	1,318	1,067	192	870
(18) Chopda ...	562	742	200	542	7 1	312	439

12. It will be observed that the result of the departmental system of collection has been to raise in some of the municipalities and to lower in others the income from octroi. Jalgaon is a notable instance of reduction of income under this system; the reduction elsewhere is not so prominently seen, and indeed may be regarded as trifling. On the other hand, there is a comparatively large increase in Dhulia; while elsewhere the increase is not so striking. The cost of collection is comparatively heavy, absorbing more than 50 per cent. in Jalgaon and more than 25 per cent. in Chopda, indicating very clearly the necessity for a revision, which is a point engaging attention.

13. Besides octroi there are other sources of income to these municipalities, the chief of which is a house-tax common to all.

14. The rules for refunds adopted by all the municipalities in Khándesh in which octroi is levied, are not uniform, but generally they may be stated as follows :—

- I.—No duty is levied on goods imported in order to their re-exportation.
- II.—When goods are imported, the importers are asked if they are intended for re-exportation; and if re-exported within one month from the date of importation no duty is levied, and, if levied, it is refunded.
- III.—No limit as to amount up to which refund is allowable, is fixed in any case.
- IV.—Goods that have broken bulk and changed hands are in some allowed refunds, and in others not.

15. I am generally not satisfied with the manner in which the schedules and rules of the municipalities in the Khándesh District have been drawn up.

I have, for some time past, been endeavouring to obtain the materials necessary for a general revision of the rules and schedules which, except that they are not opposed to the views and orders of the Government of India in the matter of octroi taxation, show a want of system in their preparation. I have as yet not received all the materials necessary to enable me to deal with the subject in a comprehensive and satisfactory manner. It is a matter, however, which has been duly kept in view, and I trust ere long to be able to effect what is so very desirable.

16. The following table shows for all the municipalities in the Khândesh District the various sources of income and the receipts under each head for the year 1877-78, in contrast with the same for the two years 1878-79 and 1879-80, during which the departmental system of collection has been in force. The last column shows to what extent the departmental system and the limitation of taxable articles to those specified in the orders of the Government of India have affected the receipts of each municipality :—

Name of Municipality.	Years.	SOURCES OF INCOME.												
		Octroi.	Tax on Houses and Lands.	Receipts from Licences on Trades.	Wheel Tax or other form of receipt from Carriages and other Vehicles (excluding Tolls).	Tax on Animals.	Factory Tax.	Cotton Manufacture Tax.	Water-rate.	Tax on Mandwms.	Privy Dues.	Rent of Houses, Gardens, Markets, &c.	Fines.	Miscellaneous.	Total.
Jaigaon	1877-78.	1,956	3,012	..	..	..	650	1,807	..	..	380	416	95	7,816
	1878-79.	3,415	2,732	20	..	619	650	3,421	905	..	472	417	2,011	14,662
	1879-80.	1,270	4,137	33	1,392	384	650	4,078	4,490	..	..	489	655	17,478
Varangaon	1877-78.	..	772	..	..	..	..	..	..	..	5	110	115	1,002
	1878-79.	..	839	..	..	..	..	..	..	..	7	99	35	980
	1879-80.	123	2,003	..	..	..	..	..	..	..	..	205	56	2,387
Krandol	1877-78.	..	1,555	..	..	..	..	..	..	..	6	171	491	2,228
	1878-79.	..	2,955	..	..	..	..	..	..	..	30	104	123	3,212
	1879-80.	275	3,656	..	..	..	..	..	..	..	10	231	182	4,354
Dharangaon	1877-78.	..	2,705	..	..	..	..	..	..	..	184	94	567	3,550
	1878-79.	..	3,439	..	..	..	..	..	..	..	146	369	398	4,352
	1879-80.	250	3,146	..	..	..	..	..	..	..	232	323	433	4,384
Amalner	1877-78.	..	1,070	..	..	..	..	..	..	..	206	104	321	1,701
	1878-79.	..	1,393	5	..	..	..	..	..	..	227	178	744	2,547
	1879-80.	200	1,454	5	..	..	..	..	..	..	293	178	118	2,248
Pârôla	1877-78.	..	1,406	..	..	..	..	..	..	..	94	192	839	2,531
	1878-79.	..	3,022	..	..	..	..	..	..	..	33	161	597	3,813
	1879-80.	450	2,382	..	..	..	..	..	..	..	..	138	542	3,510
Bhadgaon	1877-78.	..	1,276	..	..	..	..	..	..	..	450	86	187	1,999
	1878-79.	..	1,252	..	..	..	..	..	..	..	471	113	164	2,000
	1879-80.	98	1,255	..	..	..	..	..	..	..	493	167	70	1,995
Mâhejl	1877-78.	..	..	..	..	..	..	..	1,074	..	..	..	85	1,159
	1878-79.	..	1,066	..	..	..	..	..	..	..	..	..	62	1,128
	1879-80.	..	1,140	10	..	..	..	..	..	..	..	..	33	1,188
Songir	1877-78.	..	1,286	..	..	..	..	..	..	..	10	83	304	1,683
	1878-79.	..	1,229	..	..	..	..	..	..	..	..	94	52	1,775
	1879-80.	80	1,539	..	..	..	..	..	6	..	..	106	41	2,072
Prakâsha	1877-78.	394	935	..	..	..	..	..	..	..	..	250	9	1,588
	1878-79.	346	943	..	..	..	..	..	..	..	..	158	143	1,595
	1879-80.	405	917	..	..	..	..	..	..	..	..	218	10	1,560
Shâhâda	1877-78.	990	1,026	..	..	..	..	..	..	..	76	277	37	2,406
	1878-79.	1,168	1,827	..	..	..	..	..	..	..	..	299	74	2,778
	1879-80.	1,246	1,448	..	..	..	..	..	..	..	..	163	187	2,994
Nandurbâr	1877-78.	1,699	1,533	..	..	..	..	..	..	..	63	113	58	3,466
	1878-79.	1,786	1,240	..	..	..	..	..	..	..	..	163	41	3,230
	1879-80.	1,800	1,682	..	..	..	..	..	..	..	..	124	33	3,639
Taloda	1877-78.	685	1,075	..	..	..	..	..	..	..	15	180	48	2,003
	1878-79.	1,109	1,103	..	..	..	..	..	13	..	..	124	176	2,525
	1879-80.	1,283	1,089	..	..	..	..	..	17	..	..	129	296	2,813
Dhulâ	1877-78.	10,597	3,407	..	..	..	..	..	..	1,433	187	335	2,351	18,300
	1878-79.	11,606	3,572	..	..	..	..	..	..	1,579	213	576	1,664	19,110
	1879-80.	14,971	3,573	..	..	..	..	..	..	1,480	517	441	1,474	32,456
Sindkheda	1877-78.	..	1,188	..	..	..	..	..	..	..	2	126	168	1,484
	1878-79.	..	931	..	..	..	..	..	..	..	34	112	16	1,093
	1879-80.	..	1,540	..	..	..	..	..	..	..	20	19	301	1,890
Betâvad	1877-78.	101	726	..	..	..	..	..	..	..	3	53	52	935
	1878-79.	330	586	..	..	..	..	..	..	..	..	54	68	1,038
	1879-80.	164	829	..	..	..	..	..	..	..	28	9	209	1,239
Shirpur	1877-78.	723	1,363	110	..	..	..	..	..	..	..	202	133	2,581
	1878-79.	1,018	1,567	..	..	..	..	..	..	..	180	170	21	2,907
	1879-80.	875	2,479	..	..	..	..	..	..	..	170	34	453	4,011
Chopda	1877-78.	562	3,692	..	..	..	..	..	..	..	24	193	108	4,574
	1878-79.	542	2,490	..	..	..	..	..	..	..	..	59	230	3,851
	1879-80.	439	2,863	..	..	..	..	..	..	..	..	37	411	3,250

17. Although there has been a reduction in octroi, amounting to 65 per cent. in the case of Jalgaon, the income from other sources has expanded, the result being that, as compared with the income of 1877-78, it had nearly doubled in 1878-79, while in 1879-80 it stood at the still higher figure of Rs. 17,478. In Varangaon, Erandol, Dharangaon, Amalner, Párola, Songír, Sháháda, Taloda, Dhulia, Sindkheda, Betávad and Shirpur, the income has also risen very fairly as compared with the year 1877-78. In Máheji and Nandurbár there are also trifling increases. The opposite result is rare, and extends only to the municipalities of Bhadgaon, Prakásha and Chopda, in the Khándesh District.

18. There are, as already shown above, 6 municipalities in the Násik District, in 3 of which, *viz.* :—

- (1) Násik,
- (5) Yeola,
- (6) Málegaon,

octroi duty is levied. In the remaining 3 municipalities, *viz.*,

- (2) Trimbak,
- (3) Sinnar,
- (4) Igatpuri,

the income is derived chiefly from a house-tax. In all these municipalities the departmental system of collection is in force. The income from octroi in Násik for the year 1879-80 was Rs. 13,706, collected by an establishment costing Rs. 4,388, or 32 per cent. In 1878-79 the income was Rs. 13,753, collected by an establishment costing Rs. 4,169, or 30 per cent. In 1877-78 under the old farming system the income from octroi amounted to Rs. 15,172. Thus, as compared with 1877-78, the result under the departmental system has been to decrease the income of the Násik Municipality from this source in 1878-79 by Rs. 5,588, and in 1879-80 by Rs. 5,854. .

19. In Yeola the income derived from octroi amounted for the year 1879-80 to Rs. 3,371, collected by an establishment departmentally employed. In 1878-79 the income amounted to Rs. 3,376, the establishment maintained for its collection costing Rs. 794, or 23 per cent. In the year 1877-78 under the farming system this municipality derived an income from octroi amounting to Rs. 3,271, which, as compared with the income from the same source in 1878-79 and 1879-80, shows a decrease of about Rs. 700 per annum.

20. In the Málegaon Municipality the income derived from octroi amounted for the year 1879-80 to Rs. 3,752, collected by an establishment costing Rs. 1,183, or 31 per cent. In the year 1878-79 the income amounted to Rs. 3,978, collected by an establishment costing Rs. 1,203, or 30 per cent. In 1877-78 under the farming system the income from octroi amounted to Rs. 2,855. The comparison shows that under the departmental system the income from this source has in 1878-79 resulted in a decrease of Rs. 80 and in 1879-80 in a decrease of Rs. 286.

21. The schedules of taxation in all these 3 municipalities have been revised in accordance with the views and instructions of the Government of India. The rules for refunds adopted by these municipalities are the following :—

Násik Municipality.

Octroi will be levied on goods in transit,—that is, goods not intended for sale within municipal limits; but a refund will be given on the goods being exported within one month from date of arrival, provided that the duty levied was more than Rs. 5, and the goods have not broken bulk within the month. The Nákedár may use seals, or take such measures as may be necessary to secure that bulk will not be broken.

Yeola and Málegaon Municipalities.

All persons importing goods for sale into the town shall pay octroi duty on the same according to the rates in force at the time, and take a receipt therefor from the contractor or Municipal Karkún. If the same goods are exported within one month of their import by the same persons, the octroi duty levied on them shall be refunded. Provided that, if a portion of the goods imported be sold in the town and the remainder exported, no part of the duty levied shall be refunded.

22. The subjoined table shows the receipts under each head of income derived by the several municipalities in the Násik District in 1877-78 in contrast with the same for the year 1878-79 and 1879-80 :—

Name of Municipality.	Years.	Octroi.	House Tax.	Licenses on Trade.	Tolls.	Sanitary Cess.	Rent of Houses, &c.	Fines.	Miscellaneous.	Total.
Násik.. ..	1877-78 ..	15,173	5,815	..	..	7,152	..	..	1,752	29,891
	1878-79 ..	9,584	6,087	..	5,129	7,149	151	416	1,139	29,625
	1879-80 ..	9,318	9,109	..	5,316	8,213	332	708	2,966	36,947
Trimbak	1877-78 ..	..	515	..	780	..	..	..	135	1,430
	1878-79 ..	..	1,405	..	652	..	223	40	14	2,334
	1879-80 ..	..	860	..	694	..	148	68	15	1,785
Sinnar	1877-78 ..	..	1,316	..	..	..	..	..	55	1,371
	1878-79 ..	..	1,389	..	..	..	..	166	87	1,592
	1879-80 ..	..	1,235	..	..	..	..	122	22	1,379
Igatpuri	1877-78 ..	..	1,367	..	..	..	..	..	362	1,729
	1878-79 ..	..	799	..	..	..	122	398	124	1,443
	1879-80 ..	..	1,952	..	..	..	157	545	122	2,777
Yeola	1877-78 ..	3,271	3,744	..	..	364	..	..	429	7,808
	1878-79 ..	2,882	3,669	10	..	293	52	192	15	6,813
	1879-80 ..	2,577	6,779	10	..	646	80	306	107	10,474
Málegaon	1877-78 ..	2,855	2,059	..	..	180	..	..	406	5,500
	1878-79 ..	2,775	3,452	..	..	256	..	187	498	7,138
	1879-80 ..	2,669	3,368	5	..	405	19	246	539	7,138

23. The above table shows that, although in Násik as well as in Yeola and Málegaon the income from octroi has decreased, there is in the aggregate a comparatively large increase in the total incomes of these municipalities as compared with the year 1877-78. In the municipalities of Igatpuri, Trimbak and Sinnar the income also stands at a higher figure than it did in the year 1877-78. In Sinnar alone the increase is trifling.

24. There are, as already shown, 12 municipalities in the Poona District. In 9 of them octroi is levied, *viz.*,

- | | |
|-----------------|-------------------------|
| (1) Poona City, | (5) Jejuri, |
| (2) Indápur, | (6) Sirúr, |
| (3) Bárámati, | (7) Talegaon Dhamdhera, |
| (4) Sásvad, | (8) Junnar, and |
| | (9) Talegaon Dábháda. |

In the remaining 3 municipalities, *viz.*,

- (10) Khed,
 (11) A'landi,
 (12) Lonávla,

the income is mainly derived from a tax on houses, supplemented largely in the case of A'landi by a pilgrim tax.

25. The following table shows the receipts of each municipality from octroi in 1877-78 under the old farming system and in the two subsequent years, *viz.*, 1878-79 and 1879-80, under the departmental system. The schedules of taxation in all these municipalities have been revised in accordance with the views of the Government of India, limiting the levy of octroi on certain specified articles only. The table also shows the cost of the collecting establishment in each case :—

Name of Municipality.	Octroi collected under the Farming System, 1877-78.	IN 1878-79.			IN 1879-80.		
		Gross Octroi Collections.	Cost of Collecting Establishments.	Net Income.	Gross Octroi Collections.	Cost of Collecting Establishments.	Net Income.
(1) Poona City	85,464	98,711	6,191	92,520	97,213	6,377	90,836
(2) Indápur	1,043	1,014	231	783	923	252	671
(3) Bárámati	2,650	2,605	789	1,816	2,679	891	1,788
(4) Sásvad	1,005	1,741	319	1,422	2,301	445	1,856
(5) Jejuri	285	496	244	252	552	290	262
(6) Sirur	2,211	2,635	400	2,235	2,452	526	1,926
(7) Talegaon Dhamdhera	294	526	...	526	491	130	361
(8) Junnar	4,301	4,659	772	3,887	4,463	876	3,587
(9) Talegaon Dábháda	1,611	2,159	469	1,726	2,245	460	1,785

26. It will be observed that in the Poona City the result has been to raise the revenue from octroi, and that this result is also, but in a somewhat less degree, perceptible in the case of the Sásvad and Talegaon Dábháda Municipalities. In the other municipalities the income from octroi has suffered, though not to a very serious extent, under the departmental and revised system.

27. The following are the rules adopted by the municipalities in the Poona District for refunds of duty on goods not consumed within the town :—

By the Poona City and Junnar Municipalities.

Goods in transit which pass intact out of the Poona City within 24 hours of their entering the barrier, shall not pay duty.

Goods which change hands in the city but otherwise remain intact and which pass out of the city, shall be entitled to refund of duty, provided they pass out within a month of their first coming in.

Goods which undergo a change of form, or stay in the city longer than a month, shall not claim any refund.

By the Indápur and Bárámati Municipalities.

Goods remaining intact and passing out of the town within 24 hours, are entitled to refund of duty paid. If remaining longer than 24 hours without proper reason, no refund should be allowed.

By the Sásvad and Jejuri Municipalities.

Duty levied on articles unsold within municipal limits to be refunded on leaving the town.

Goods in transit halting in the municipal town to be exempt.

By the Sirúr and Talegaon Dhamdhera Municipalities.

Importers of goods unsold removing them within 15 days, are entitled to the refund of duty paid on production of a receipt.

By the Talegaon Dábháda Municipality.

Goods belonging to the townspeople coming into and passing out of the town within a week, are not liable to duty. In case of goods belonging to outsiders the time is one month.

28. The whole of the municipalities levying octroi in the Poona District have also adopted the rules quoted at length in para. 10 of this report for the protection of importers of goods liable to duty not exceeding $1\frac{1}{2}$ per cent. *ad valorem*.

29. I subjoin a table showing the various sources of income of the several municipalities in the Poona District and the receipts therefrom in each of the years 1877-78 and 1879-80 :—

Poona.

Name of Municipality.	Years.	Octroi.	Taxes on Houses and Lands.	Receipts from Licences on Trades.	Wheel Tax or other receipt from Carriages and other Vehicles (excluding Tolls).	Tax on Animals.	Pilgrim Tax.	Water-rate.	Haldi-khorCass.	Tax on Music.	Rent of Houses, Gardens, Markets, &c.	Fines.	Miscellaneous.	Total.
Poona	1877-78 ..	85,464	16,269	..	2,190	..	..	7,807	6,000	872	835	481	4,324	1,24,202
	1878-79 ..	91,530	21,505	..	2,967	..	..	10,368	8,116	709	928	928	8,681	1,47,458
	1879-80 ..	90,854	17,763	186	3,075	..	..	11,387	23,288	1,328	757	1,090	15,636	1,65,241
Indápur.. ..	1877-78 ..	1,048	..	..	37	..	..	..	..	..	17	32	48	1,177
	1878-79 ..	783	263	..	19	417	..	..	..	..	11	102	39	1,634
	1879-80 ..	671	225	..	23	476	..	..	..	..	10	30	29	1,464
Bárámati ..	1877-78 ..	2,650	..	..	..	..	..	..	720	..	128	39	172	3,707
	1878-79 ..	1,816	..	..	..	3,391	..	..	..	..	..	28	291	5,527
	1879-80 ..	1,788	..	..	..	2,546	..	..	..	..	..	31	44	4,409
Sáavad	1877-78 ..	1,005	343	..	..	..	..	..	130	..	..	78	10	1,561
	1878-79 ..	1,422	54	..	..	..	..	..	..	..	..	74	18	1,568
	1879-80 ..	1,856	..	..	..	..	..	..	..	..	..	36	57	1,949
Jajuri	1877-78 ..	285	..	..	..	..	771	..	86	..	35	5	26	1,208
	1878-79 ..	252	..	..	..	50	1,846	..	..	..	33	3	14	2,108
	1879-80 ..	262	..	..	..	59	1,952	..	..	..	42	17	172	2,604
Bírdar	1877-78 ..	2,211	..	..	..	606	..	..	307	..	..	14	38	3,176
	1878-79 ..	2,235	299	..	..	744	..	..	227	..	..	13	28	3,544
	1879-80 ..	1,926	140	..	..	926	..	..	629	..	..	40	186	3,865
Talegaon Dhamdhara.	1877-78 ..	294	400	..	..	..	..	..	..	..	..	17	..	711
	1878-79 ..	526	852	..	..	10	..	..	..	..	..	11	4	1,408
	1879-80 ..	361	646	..	..	5	..	..	..	..	..	61	42	1,115
Junnar	1877-78 ..	4,301	..	..	..	..	..	..	..	..	..	31	141	4,478
	1878-79 ..	3,887	..	..	..	..	..	..	..	..	..	36	1,000	4,923
	1879-80 ..	3,587	..	..	..	..	..	..	..	..	..	26	97	3,779
Talegaon bháda-Dá.	1877-78 ..	1,631	..	..	..	..	..	..	90	..	..	37	71	1,819
	1878-79 ..	1,796	..	..	..	..	..	..	89	..	..	29	47	1,891
	1879-80 ..	1,785	..	..	..	..	..	..	88	..	..	14	36	1,996
Khed	1877-78 ..	..	171	..	..	..	..	..	..	..	..	58	20	240
	1878-79 ..	..	1,871	..	..	..	..	..	..	..	..	74	1	1,446
	1879-80 ..	..	1,251	..	..	..	..	..	..	..	..	26	..	1,377
A'landi	1877-78 ..	..	193	..	..	..	2,452	..	..	..	22	26	96	2,789
	1878-79 ..	..	246	..	..	..	2,400	..	..	..	156	36	76	2,914
	1879-80 ..	..	206	..	..	..	2,205	..	..	..	121	6	81	2,618
Lonávia	1877-78 ..	..	474	..	..	..	..	..	..	..	..	..	10	484
	1878-79 ..	..	523	..	..	..	..	..	..	..	59	25	33	640
	1879-80 ..	..	630	..	..	..	..	..	..	..	56	2	1	698

30. From the foregoing table it will be seen that except in Junnar and A'landi, where decreases have occurred, there is in each municipality an increase in the total income of 1879-80 as compared with the year 1877-78. In Poona the total income has risen from Rs. 1,24,202 in 1877-78 to Rs. 1,65,241 in 1879-80. The increases in the other municipalities, though not so large in amount, are still large in proportion.

31. In the Sátára District there are 13 municipalities, in all of which octroi is levied according to schedules revised in conformity with the views and instructions of the Government of India. In 1878-79 the farming system was abolished, and the dues of that year, and since, have been collected departmentally. The subjoined table shows the result as regards each of the 13 municipalities in the matter of octroi. The net income under the departmental system has generally decreased. In Ashta (9) alone is there any increase, but this result is due to a special establishment for the collection of octroi not being found necessary. As compared with 1877-78, the last year of the farming system, the income from

octroi in Sátára was less in 1878-79 by Rs. 2,712, but more in 1879-80 by Rs. 4,669. The large increase in 1879-80 is the result of the revision of the schedule of octroi taxation made with the special object of raising funds from which to repay a loan asked for by the municipality for the purpose of improving the water-supply of the town :—

Name of Municipality.	Octroi collected under the Farming System in 1877-78.	In 1878-79.			In 1879-80.		
		Gross Octroi Collection.	Cost of Collection.	Net Income.	Gross Octroi Collection.	Cost of Collection.	Net Income.
(1) Karád	4,200	3,753	994	2,759	2,786	891	1,895
(2) Vita	460	288	...	288	286	...	286
(3) Sátára	16,499	16,018	2,231	13,787	23,852	2,684	21,168
(4) Rahimatpur	901	1,211	256	955	945	288	657
(5) Wái	4,130	3,917	807	3,110	3,394	916	2,478
(6) Malcolm Peit	504	543	190	353	480	209	271
(7) Islámpur	1,581	1,760	162	1,598	1,692	164	1,528
(8) Tásgaon	2,125	2,603	523	2,080	2,270	729	1,541
(9) Ashta	428	637	...	637	685	...	685
(10) Pusesávli... ..	1,037	1,170	131	1,039	902	154	748
(11) Maini	445	412	...	412	342	78	264
(12) Mhasvad	2,491	1,273	114	1,159	1,710	148	1,562
(13) Shingnápur	395	242	63	161	217	72	145

32. The following rules for the refund of octroi duties have been adopted by the several municipalities in the Sátára District :—

- I.—Refunds of duty will be granted up to three months after import, but to no later period.
- II.—Refunds will be granted on goods that have changed hands, provided bulk has not been broken.
- III.—No refunds will in any case be granted if bulk has been broken.
- IV.—No refunds below Rs. 2 will be granted.
- V.—Persons claiming refund must apply to the Secretary to the municipality within three months after the date of import, presenting his octroi duty-paid pass or receipt. They must satisfy the Secretary or other subordinate duly appointed by the municipality that bulk has not broken, and they must state the date on which they desired to export and the gate by which they intend to re-export. They will then be granted a refund pass payable by the export clerk at the gate. If, however, the goods exported do not tally precisely with the pass, they shall not be allowed the refund.

33. Each municipality in the Sátára District has also adopted the rules, quoted above in para. 10 of this report, for the protection of importers of goods liable to duty not exceeding $1\frac{1}{2}$ per cent. *ad valorem*.

34. The subjoined table shows the various sources of income, including octroi, of each of the municipalities in the Sátára District in 1877-78 as compared with the same for the two years 1878-79 and 1879-80 :—

No.	Names of Municipalities.	Years.	Octroi.	Tax on Houses.	Licences on Trade.	Wheel Tax.	Tax on Animals.	Cattle Pound.	Fees for stamping Clothes.	Salt Tax.	Sanitary Com.	Stone Fees.	Pilgrim Tax.	Rent of Houses, &c.	Fines.	Miscellaneous.	Grant-in-aid from Provincial or Local Funds.	Total.
1	Sátára	1877-78...	16,499	4,675	85	...	...	...	...	...	...	...	...	2,068	377	2,974	...	26,573
		1878-79...	13,787	8,927	...	...	575	...	...	80	...	...	...	1,814	179	5,449	102	20,913
		1879-80...	21,168	7,358	...	...	1,304	...	...	80	...	...	...	1,605	113	1,823	...	33,449
2	Rahimatpur	1877-78...	901	...	...	...	...	...	...	100	...	...	...	7	8	2	...	1,013
		1878-79...	956	...	...	...	57	...	231	...	...	...	...	...	79	2	...	1,314
		1879-80...	657	...	...	...	65	...	263	79	...	...	...	...	30	6	...	1,090
3	Wai	1877-78...	4,130	...	...	...	...	...	...	1,199	...	...	...	104	75	944	...	6,452
		1878-79...	3,110	...	...	...	167	...	683	212	736	...	...	23	49	93	750	5,823
		1879-80...	2,478	...	...	...	59	...	767	171	720	...	...	66	61	18	750	5,060
4	Malcolm Peit	1877-78...	504	...	...	233	...	...	...	...	78	...	...	5,280	26	6,677	...	13,498
		1878-79...	353	35	1,300	...	...	...	...	191	...	...	...	2,640	81	4,118	6,400	15,119
		1879-80...	271	13	1,092	401	...	...	...	180	...	...	...	1,899	53	2,010	6,400	12,893
5	Karad	1877-78...	4,200	...	...	...	...	...	...	108	...	...	...	64	35	15	...	4,421
		1878-79...	2,769	12	1,251	37	30	533	...	...	...	...	...	33	3	249	660	5,472
		1879-80...	1,895	13	1,335	37	24	531	...	...	...	...	...	28	...	677	...	4,539
6	Vita	1877-78...	400	...	...	...	...	...	...	25	...	...	...	...	29	5	...	519
		1878-79...	288	...	...	...	...	...	107	14	...	...	...	...	...	3	...	412
		1879-80...	286	...	...	...	...	...	124	29	...	...	...	...	10	6	...	455
7	Islampur	1877-78...	1,591	...	...	...	...	...	...	42	...	...	...	69	45	698	...	2,439
		1878-79...	1,598	43	...	...	22	...	...	33	...	...	...	84	39	9	512	2,235
		1879-80...	1,523	143	...	...	14	62	...	7	...	...	...	28	4	129	611	2,679
8	Tásgaon	1877-78...	2,125	...	...	...	...	...	...	149	...	...	...	...	67	778	...	3,116
		1878-79...	2,090	...	...	...	...	...	...	63	...	...	...	...	...	379	...	3,022
		1879-80...	1,641	...	...	...	...	...	298	45	...	...	...	...	...	261	3,600	5,746
9	Ashta	1877-78...	428	...	...	...	58	...	...	8	...	...	...	18	15	18	...	487
		1878-79...	537	...	...	...	80	...	...	9	79	...	...	15	18	8	413	1,149
		1879-80...	655	...	...	...	...	...	...	...	...	...	...	19	14	...	...	856
10	Pusseávil	1877-78...	1,037	...	...	...	...	...	...	...	...	...	...	66	16	6	...	1,124
		1878-79...	1,039	...	...	...	...	...	...	2	...	...	...	130	15	20	...	1,206
		1879-80...	743	...	...	...	...	...	71	...	...	...	...	76	21	7	...	943
11	Maini	1877-78...	445	...	...	...	...	...	...	5	...	...	...	8	8	...	...	461
		1878-79...	412	...	...	...	...	...	...	5	...	...	...	...	4	77	...	498
		1879-80...	364	...	...	...	5	...	36	6	...	...	...	...	20	20	...	351
12	Mhasvad	1877-78...	2,491	...	...	...	...	...	...	30	...	...	...	18	14	120	...	2,673
		1878-79...	1,159	...	...	...	5	426	4	...	...	...	...	...	2	21	...	1,617
		1879-80...	1,592	...	...	...	...	459	7	...	22	...	...	...	3	23	...	2,076
13	Shingnapur	1877-78...	895	...	...	...	...	...	...	...	...	...	...	...	6	1,498	...	1,898
		1878-79...	161	1	...	...	10	62	...	...	...	...	2,221	...	1	31	...	2,457
		1879-80...	145	...	...	...	...	...	53	...	...	...	1,531	...	2	26	...	1,907

35. Looking at the above table, and taking into consideration the fact that the increase in Sátára is due to special taxation in view to the repayment of a large loan, the fluctuations of income of the municipalities in the Sátára District are of an ordinary nature, and such as may be put down to the usual course of trade. The Malcolm Peit Municipality derives about $\frac{1}{3}$ of its income from a Government subsidy. The somewhat large increase in the income of Tásgaon in 1879-80, as compared with its income in 1877-78, is due to the extra aid it has received in the former year from Provincial or Local Funds, and is therefore abnormal.

36. As shown in para. 3 of this report, there are, in all, 5 municipalities in the Sholápur District, in all of which octroi is levied according to schedules revised in compliance with the instructions of the Government of India. In all these municipalities octroi is collected departmentally, with the result apparent from the following table :—

Name of Municipality.	Octroi collected under the Farming System in 1877-78.	In 1878-79.			In 1879-80.		
		Gross Octroi Collection.	Cost of Collection.	Net Income.	Gross Octroi Collection.	Cost of Collection.	Net Income.
(1) Sholápur	...	36,256	42,105	4,008	39,097	4,305	52,283
(2) Bársi	...	14,149	11,502	2,171	93,318	2,225	12,313
(3) Karmála	...	2,339	2,073	679	1,394	673	1,591
(4) Pandharpur	...	14,596	12,171	2,274	9,897	2,288	11,349
(5) Sàngola	...	1,018	578	110	468	517	476

37. It will be observed that as compared with the year 1877-78, in which the farming system was in operation, the income from octroi has risen in the

case of the Sholápur Municipality. In the other municipalities the result is a decrease in both the years 1878-79 and 1879-80.

38. The following is the rule for refund of octroi adopted by the several municipalities in the Sholápur District :—

All importers when taking their goods for sale into the city should pay octroi duty and take a receipt of payment from the Municipal Karkún. If the same goods are exported within one month by the same persons, the duty levied from them will be refunded, provided that the goods are shown to the satisfaction of the Committee to be in the same condition as when imported; but if after selling a part thereof the rest be exported, the duty will not be refunded.

39. The several municipalities in the Sholápur District have also adopted the rules quoted at length in para. 10 of this report for the protection of importers of goods liable to octroi not exceeding $1\frac{1}{2}$ per cent. *ad valorem*.

40. The table subjoined to this para. shows the income of the several municipalities in the Sholápur District under the various heads of the receipt for the two years 1878-79 and 1879-80 only. I regret that, except as regards octroi, a comparison of the receipts of these two years with those of the year 1877-78 is not practicable, as I have not received the accounts of the municipalities in the Sholápur District for the year 1877-78 :—

Name of Municipality.	Years.	Octroi.	Wheel Tax or other form of receipt from Carriages and other Vehicles (excluding Tolls.)	Tax on Animals.	Tolls on Ferries.	Fees for stamping. Cloth.	Halál-khor Ocas.	Pilgrim Tax.	Rent of Houses, Gardens, Markets, &c.	Fines.	Miscellaneous.	Grant-in-aid from Provincial or Local Funds.	Total.
Sholápur City ..	1878-79 ..	38,097	800	3,105	1,021	..	880	..	2,720	294	5,976	680	54,683
	1879-80 ..	53,283	773	3,300	1,423	..	6,205	..	1,379	1,136	2,748	680	70,921
	1878-79 ..	9,331	..	..	..	..	..	..	..	233	1,612	..	11,176
Bárai Town ..	1879-80 ..	12,313	..	..	..	..	..	..	10	149	1,375	..	13,746
	1878-79 ..	1,394	..	1,197	..	..	..	..	..	..	642	..	3,136
	1879-80 ..	1,501	..	954	..	..	..	..	..	3	230	..	2,778
Karmála Town ..	1878-79 ..	9,897	..	..	..	1,190	1,397	20,477	683	207	864	3,676	28,191
	1879-80 ..	11,349	..	..	..	1,576	1,302	25,815	998	140	436	3,378	45,001
	1878-79 ..	468	..	267	..	366	..	..	10	19	84	..	1,214
Sángola ..	1878-79 ..	..	..	..	..	..	..	..	..	..	..	..	..
	1879-80 ..	476	..	387	..	348	..	..	11	20	100	..	1,435

The large increase in Sholápur is due to the revision of the schedule of taxation to enable the municipality to meet the large loan it has taken up to carry out its water-supply scheme.

41. Taking, however, the above table as it stands, and comparing the receipts of 1879-80 with those of the preceding year, the result is favourable to the year 1879-80, except in the case of Karmála.

42. I append a statement, marked No. 1, giving for all the municipalities in the Division the receipts under the several heads of income for the year 1877-78 in contrast with the same for each of the two following years 1878-79 and 1879-80. As explained in para. 40 above, the receipts from octroi only appear for 1877-78 against the municipalities in the Sholápur District. I trust that the figures in this statement will enable Government to see the general effect both of the revision in the matter of octroi taxation ordered by the Government of India and of its levy under the departmental system. Taking each district by itself there is an improvement in the total receipts of the municipalities.

43. The appended statement No. 2 shows the strength and cost of the Police allotted for duty to each municipal town, as reported by the District Magistrates. Under Section 24, Clause 1, of the Bombay District Municipal Act, Government may require a municipality to defray a proportion not exceeding $\frac{1}{2}$ of the charges of every description of the Police who may be *bond fide* employed for the security of life and property within municipal limits, provided that such proportion shall not exceed $\frac{1}{2}$ of the total annual municipal income. In statement No. 2 I have, therefore, shown what the Police charges are, and also the proportionate charge demandable from each municipality. By Government Resolution No. 4182, dated 15th July 1879, Judicial Department, Government

were pleased to demand from the Poona City Municipality payment amounting to a proportion of about $\frac{2}{3}$ ths only of the cost of the Police employed in that city. Should Government feel disposed to deal in the same liberal spirit with the other municipalities in the Division, the figures given in column 9 will give the amount recoverable from each municipality.

44. It will be observed that in several of the small municipalities no Police are shown as employed in the towns, and that in a few, such as in Mán and Vita, in the Sátára District, one-fifth of the municipal income is not sufficient to meet the charge of even one policeman. In all small municipalities it will be most undesirable to attempt to enforce any special Police charge. Such a measure will be gravely imprudent and most unpopular. It will be viewed as a hardship and as a punishment upon the town for having been sufficiently liberal and advanced to ask for municipal institutions. When most of the towns now having municipalities applied for these institutions, the towns-people never then dreamt that by asking for such institutions they were asking for what would bring on them a Police charge. I cannot but hope that the question may be reconsidered, and that, if any aid to the general Police expenditure is necessary, some measure for recovering it by a general Police rate may be framed which will affect all equally.

45. I would also point out that the present strength of the Police in the districts of the Central Division is exceedingly weak and insufficient for the heavy duties required of the force. This is more apparent in some districts than in others. The force very urgently requires strengthening, and I therefore venture to express the hope, in the event of a proportion of the Police charges being directed to be borne by municipalities, that no deduction may be made in the general strength of the District Police, the payments made by municipalities being taken to entertain extra men, thus allowing the men now used within municipal limits to be employed for general district purposes.

I have the honor to be,

Sir,

Your most obedient Servant,

E. P. ROBERTSON,

Commissioner, C. D.

STATEMENT No. 1.

SOURCES OF INCOME.

Name of Municipality.	Years.	SOURCES OF INCOME.																				Total.			
		House Tax.	Wheel Tax.	Receipts from Licences on Trades.	Privy Tax.	Loom Tax.	Tax on Professions.	Tax on Animals.	Factory Tax.	Cotton Manufacture Tax.	Water-charge rate.	Tax on Mand-fee.	Tolls on Ferries.	Fee for stamping Cloths.	Pilgrim Tax.	Grants in aid from Provincial or Local Funds.	Cattle Poundage.	Snuff Tax.	Stone Fees.	Tax on Music.	Pay-ment for Municipal Services rendered.		Rent of Houses, Gardens, Markets, &c.	Finca.	Miscellaneous.
		Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		Ra.	Ra.	Ra.
Ahmednagar	1877-78	12,351	6,147	..	5,411	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,308	1,720	724	5,600	31,853
	1878-79	18,807	6,180	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,421	3,090	782	4,797	43,914
	1879-80	22,709	6,125	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,934	464	5,451	49,125
Bilimgar	1877-78	..	..	..	..	..	3,044	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	107	468	5,619
	1878-79	..	..	..	..	..	4,929	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36	118	507	6,368
	1879-80	..	..	..	479	75	1,123	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,376
Saugamner	1877-78	1,581	413	..	134	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	26	157	949	3,360
	1878-79	2,090	1,372	..	983	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	77	540	6,073	8,672
	1879-80	3,101	1,083	..	1,233	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	83	224	5,722
Total	1877-78	13,932	6,560	..	5,445	..	3,044	..	..	..	..	..	..	..	..	..	..	..	..	..	10,308	1,746	938	7,017	28,332
	1878-79	20,897	7,552	..	983	75	4,929	..	..	..	..	..	..	..	..	..	..	..	..	..	9,421	3,090	981	5,604	34,354
	1879-80	25,810	7,245	..	1,712	..	1,123	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,970	664	6,182	34,354
Jalgaon	1877-78	1,956	3,012	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,616
	1878-79	3,415	2,752	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,662
	1879-80	1,270	4,137	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17,478
Varanagaon	1877-78	..	773	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,002
	1878-79	..	839	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	980
	1879-80	123	2,003	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,387
Erandol	1877-78	..	1,555	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,223
	1878-79	..	2,955	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,213
	1879-80	275	3,656	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,354
Dharangaon	1877-78	..	2,705	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,550
	1878-79	..	3,439	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,567
	1879-80	350	3,146	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,353
Amalner	1877-78	..	1,070	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,701
	1878-79	..	1,393	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,547
	1879-80	200	1,454	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,243
Farola	1877-78	..	1,406	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,331
	1878-79	..	3,022	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,813
	1879-80	450	2,332	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,510
Bhadgaon	1877-78	..	1,276	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,999
	1878-79	..	1,253	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,000
	1879-80	98	1,265	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,093
Maboji	1877-78	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,169
	1878-79	..	1,066	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,128
	1879-80	..	1,140	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,183
Dongtr	1877-78	..	1,266	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,683
	1878-79	..	1,479	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,875
	1879-80	90	1,339	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,073
Prakasha	1877-78	294	935	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,888
	1878-79	246	945	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,908
	1879-80	400	917	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,930

STATEMENT No. 1--continued.

SOURCES OF INCOME—continued.																										
Name of Municipality.	Years.	Octroi.	House Tax.	Wheel. Tax.	Receipts from Licenses on Trades.	Privy Tax.	Loom Tax.	Tax on Profession.	Tax on Animals.	Factory Tax.	Cotton Manufacture Tax.	Water-rate.	Tax on Mand- waa.	Tax on Tolls on Ferries.	Fee for stamp- ing. Cloth.	Pilgrim Tax.	Grants in-aid from Provin- cial or Local Funds.	Cattle Pounds.	Snuff Tax.	Stone Fees.	Tax on Music.	Pay- ment for Rent of Houses, Gardens, Markets, &c.	Fines.	Miscellaneous.	Total	
Barkatti ..	1877-78 ..	2,650	..	..	..	720	..	..	3,392	..	..	..	..	..	..	..	..	..	..	..	..	126	39	173	3,707	
	1878-79 ..	1,816	..	..	..	..	..	..	2,546	..	..	..	..	..	..	..	..	..	..	..	..	..	28	291	5,537	
	1879-80 ..	1,738	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	31	44	4,409	
Saverad ..	1877-78 ..	1,005	343	..	..	130	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	73	10	1,541	
	1878-79 ..	1,423	54	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	18	1,593	
	1879-80 ..	1,856	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36	57	1,949	
Jejuri ..	1877-78 ..	285	..	..	..	86	..	..	..	..	..	..	..	..	..	..	771	..	..	..	..	35	5	26	1,208	
	1878-79 ..	452	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,846	..	..	..	..	23	3	14	2,198	
	1879-80 ..	263	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,953	..	..	..	..	43	17	172	2,504	
Sirur ..	1877-78 ..	2,211	299	..	..	307	..	..	608	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14	88	3,176
	1878-79 ..	2,335	140	..	..	277	..	..	744	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13	28	3,544
	1879-80 ..	1,926	..	..	..	639	..	..	926	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	186	3,585
Talegaon Dhandhera ..	1877-78 ..	994	400	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17	..	711
	1878-79 ..	576	332	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11	4	1,403
	1879-80 ..	361	646	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	61	43	1,115
Junnar ..	1877-78 ..	4,301	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	31	141	4,473
	1878-79 ..	3,837	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36	1,000	4,923
	1879-80 ..	3,587	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	97	69	3,779
Talegaon Dhandhera ..	1877-78 ..	1,621	..	..	..	90	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	37	71	1,819
	1878-79 ..	1,736	..	..	..	89	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	39	47	1,891
	1879-80 ..	1,786	..	..	..	88	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36	73	1,995
Khed ..	1877-78 ..	171	171	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	58	30	249
	1878-79 ..	1,371	1,371	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	74	1	1,445
	1879-80 ..	1,351	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28	..	1,377
A'landi ..	1877-78 ..	198	198	..	..	..	..	..	..	..	..	..	..	..	..	..	2,402	..	..	..	..	23	26	96	2,789	
	1878-79 ..	246	246	..	..	..	..	..	..	..	..	..	..	..	..	..	2,400	..	..	..	..	156	36	76	2,914	
	1879-80 ..	205	205	..	..	..	..	..	..	..	..	..	..	..	..	..	2,205	..	..	..	..	121	6	81	2,618	
Lonavla ..	1877-78 ..	474	474	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10	484	484
	1878-79 ..	523	523	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	25	33	640
	1879-80 ..	630	630	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	1	698
Total ..	1877-78 ..	98,874	17,860	2,237	..	7,893	..	..	608	..	..	7,807	..	..	..	..	3,223	..	..	..	..	873	1,035	813	4,856	1,45,556
	1878-79 ..	1,06,167	26,113	2,986	186	8,432	..	..	4,613	..	..	10,358	..	..	..	..	4,246	..	..	..	..	1,709	1,359	1,359	10,230	1,75,148
	1879-80 ..	1,03,073	20,890	3,098	..	24,006	..	..	4,012	..	..	11,387	..	..	..	..	4,157	..	..	..	..	1,323	1,075	1,450	16,290	1,90,915
Sakara ..	1877-78 ..	16,499	4,675	..	85	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	277	2,974	26,573
	1878-79 ..	13,787	8,977	..	..	..	..	..	1,304	..	..	..	..	..	..	..	..	..	..	..	..	..	..	179	5,449	30,913
	1879-80 ..	21,168	7,368	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	118	1,383	33,451
Bachmatpur ..	1877-78 ..	901	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	8	1,013
	1878-79 ..	955	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	79	2	1,314
	1879-80 ..	467	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	20	6	1,090
Wai ..	1877-78 ..	4,150	..	..	..	1,199	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	75	944	6,433
	1878-79 ..	5,110	..	..	..	748	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	49	93	5,823
	1879-80 ..	3,479	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	61	18	5,070

SA'TARA.

STATEMENT No. II.

Statement showing the Income of each of the Municipalities in the Central Division, the Strength and Cost of Police employed in them, and the Contributions which can legally be enforced from these Municipalities under Section 24, Clause I, of the District Municipal Act VI of 1873.

District.	Name of Municipality.	Income of the Municipality for the year 1874-80.	One-fifth of the sum shown in Column 3.	STRENGTH AND COST OF THE POLICE EMPLOYED IN THE MUNICIPALITIES.			Half the Cost shown in Column 7.	Two-fifths of the Cost shown in Column 7.	The amount at present contributed by the Municipality.	Difference between Columns 9 and 10.	Remarks.
				Strength.	Cost per manem.	Cost per annum.					
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.		Rs.	Rs.	Rs. a p.	Rs. a p.	Rs. a p.	Rs. a p.	
AHMEDNAGAR.	Ahmednagar City.	49,126	9,825	1 Chief Constable, 1st Class, at Rs. 95 .. 1 Head Constable, 1st Class, at Rs. 80 .. 1 Do. 3rd Class, at Rs. 15 .. 4 Do. 4th Class, at Rs. 12 each .. 53 Constables, 3rd Class, at Rs. 8 each .. — 60 — Add—12 per cent. to meet the charges of every description Total Rs. ..	95 80 15 48 424 — 612 — 881 —	1,140 360 180 576 5,088 — 7,344 — 881 8,225					
				Besides the above, there are 2 Constables, 3rd Class, solely paid by the municipality, at Rs. 8 each Clothing at Rs. 6 per man per annum ..	16 —	192 12 204					
	Bhingar ..	2,376	475	1 Head Constable, 4th Class, at Rs. 12 .. 3 Constables, 3rd Class, at Rs. 8 each .. — 4 — Add—12 per cent. to meet the charges of every description Total Rs. ..	12 24 — 86 — 62 —	144 288 — 432 — 62 484					
				1 Head Constable, 4th Class, at Rs. 12 .. 6 Constables, 3rd Class, at Rs. 8 each .. — 7 — Add—12 per cent., &c. Total Rs. ..	12 48 — 60 — 86 —	144 576 — 720 — 86 806					
	Sangamner ..	5,721	1,114								
KARNATAKA.	Dhulia ..	22,456	4,491	1 Head Constable, 1st Class, at Rs. 30 .. 1 Do. 3rd Class, at Rs. 15 .. 2 Do. 4th Class, at Rs. 12 each .. 4 Constables, 1st Class, at Rs. 10 each .. 9 Do. 2nd Class, at Rs. 9 each .. 10 Do. 3rd Class, at Rs. 8 each .. — 27 — Add—12 per cent. to meet the charges of every description Total Rs. ..	30 15 24 40 81 80 — 270 — 389 —	840 180 288 480 972 960 — 3,240 — 389 3,629					
				1 Head Constable, 2nd Class, at Rs. 20 .. 1 Do. 4th Class, at Rs. 12 .. 2 Constables, 1st Class, at Rs. 10 each .. 4 Do. 2nd Class, at Rs. 9 each .. 4 Do. 3rd Class, at Rs. 8 each .. — 12 — Add—12 per cent., &c. Total Rs. ..	20 12 20 36 32 — 120 — 173 —	240 144 240 432 384 — 1,440 — 173 1,613					
	Jalgaon ..	17,478	3,496	Besides the above there is a Constable, 3rd Class, solely paid for by the municipality. Clothing at Rs. 6 per man per annum ..	8 —	96 6 102					
				1 Head Constable, 3rd Class, at Rs. 15 .. 1 Do. 4th Class, at Rs. 12 .. 1 Constable, 1st Class, at Rs. 10 .. 3 Do. 2nd Class, at Rs. 9 each .. 3 Do. 3rd Class, at Rs. 8 each .. — 8 — Add—12 per cent. to meet the charges of every description Total Rs. ..	15 12 10 18 24 — 79 — 114 —	180 144 120 216 288 — 948 — 114 1,062					
	Patola ..	3,510	702								

STATEMENT No. II—continued.

Name of Municipality.	Income of the Municipality for the year 1879-80.	One-fifth of the sum shown in Column 3.	STRENGTH AND COST OF THE POLICE EMPLOYED IN THE MUNICIPALITIES.			Half the Cost shown in Column 7.	Two-fifths of the Cost shown in Column 7.	The amount at present contributed by the Municipality.	Difference between Columns 9 and 10.	REMARKS.
			Strength.	Cost per mensem.	Cost per annum.					
2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Brandol ..	4,354	871	1 Head Constable, 3rd Class, at Rs. 15 .. 1 Constable, 1st Class, at Rs. 10 .. 2 Do. 2nd Class, at Rs. 9 each .. 3 Do. 3rd Class, at Rs. 8 each .. 8 Add—12 per cent., &c. .. Total Rs. ..	15 10 27 24 76 109 1,021	180 120 224 288 912 1,099 5,108 0		408 6 4	..	408 6 4	
Dharangaon ..	4,384	877	1 Head Constable, 3rd Class, at Rs. 15 .. 1 Do. 4th Class, at Rs. 12 .. 1 Constable, 1st Class, at Rs. 10 .. 2 Do. 2nd Class, at Rs. 9 each .. 3 Do. 3rd Class, at Rs. 8 each .. 8 Add—12 per cent., &c. .. Total Rs. ..	15 12 10 18 24 79 114 1,062	180 144 120 216 288 948 1,114 5,310 0	531 0 0	424 12 10	..	424 12 10	
Shirpur ..	4,011	803	Same as at Dharangaon ..	..	1,062	531 0 0	424 12 10	..	424 12 10	
Chopda ..	3,250	650	Same as at Brandol .. The municipality pays for 1 extra Constable, 3rd Class, Rs. 8 .. Clothing at Rs. 6 per man per annum ..	.. 8 ..	1,021 96 6 102	510 8 0	408 6 4	102 0 0	808 6 4	
Amalner ..	2,248	450	1 Head Constable, 4th Class, at Rs. 12 .. 6 Constables, 3rd Class, at Rs. 8 each .. 7 Add—12 per cent. .. Total Rs. ..	12 48 60 86 806	144 576 720 86 4,030 0	403 0 0	322 6 4	..	322 6 4	
Nandurbár ..	2,630	723	7, same as at Amalner ..	..	806	403 0 0	322 6 4	..	322 6 4	
Bhadgaon ..	1,905	399	1 Head Constable, 4th Class, at Rs. 12 .. 3 Constables, 3rd Class, at Rs. 8 each .. 4 Add—12 per cent., &c. .. Total Rs. ..	12 24 36 52 484	144 288 432 52 2,420 0	242 0 0	193 9 6	..	193 9 6	
Taloda ..	2,833	563	4, same as at Bhadgaon ..	..	484	242 0 0	193 9 6	..	193 9 6	
Sháháda ..	2,994	599	4 Do. do. ..	..	484	242 0 0	193 9 6	..	193 9 6	
Sindkheda ..	1,880	376	4 Do. do. ..	..	484	242 0 0	193 9 6	..	193 9 6	
Varangam ..	2,387	477	4 Do. do. .. Besides the above strength of the District Police the municipality pays for a Constable, 3rd Class, at Rs. 8 .. Clothing for do. at Rs. 6 per man per annum ..	.. 8 ..	484 96 6 102	242 0 0	193 9 6	102 0 0	91 9 6	
Songir ..	2,072	414	1 Constable, 1st Class, at Rs. 10 .. 2 Constables, 3rd Class, at Rs. 8 each .. 3 Add—12 per cent. .. Total Rs. ..	10 16 26 37 349	120 192 312 37 1,748 0	174 8 0	139 9 6	..	139 9 6	
Prakásha ..	1,550	310	3, same as at Songir ..	..	349	174 8 0	139 9 6	..	139 9 6	
Botárad ..	1,230	246	3 Do. do. ..	..	349	174 8 0	139 9 6	..	139 9 6	
								Total Rs.	5,920 11 8	
Nárik ..	36,947	7,389	1 Chief Constable, 2nd Class, at Rs. 80 .. 1 Head Constable, 1st Class, at Rs. 30 .. 1 Do. 3rd Class, at Rs. 15 .. 3 Do. 4th Class, at Rs. 12 each .. 33 Constables, 3rd Class, at Rs. 8 each .. 44 Add—12 per cent., &c. .. Total Rs. ..	80 30 15 36 304 465 670 6,250	960 960 180 432 3,648 5,580 670 23,125 0 0	3,125 0 0	2,500 0 0	....	2,500 0 0	

STATEMENT No. II—continued.

District.	Name of Municipality.	Income of the Municipality for the year 1879-80.	One-fifth of the sum shown in Column 3.	STRENGTH AND COST OF THE POLICE EMPLOYED IN THE MUNICIPALITIES.			Half the Cost shown in Column 7.	Two-fifths of the Cost shown in Column 7.	The amount at present contributed by the Municipality.	Difference between Columns 9 and 10.	Remarks.
				Strength.	Cost per mensem.	Cost per annum.					
1	2	3	4	5	6	7	8	9	10	11	12
N.A.M.—continued.	Mālegaon ..	7,135	1,427	1 Head Constable, 4th Class, at Rs. 12 ..	12	144					
				6 Constables, 3rd Class, at Rs. 8 each ..	48	576					
				7	60	720					
				Add—12 per cent., &c. .. ..	..	86				
				Total Rs.	806	403 0 0	822 6 4	..	822 6 4	
	Yeola ..	10,474	2,095	2 Head Constables, 4th Class, at Rs. 12 each ..	24	288					
				9 Constables, 3rd Class, at Rs. 8 each ..	72	864					
				11	96	1,152					
				Add—12 per cent., &c. .. ..	..	138				
				Total Rs.	1,290	645 0 0	516 0 0	..	516 0 0	
	Igatspuri ..	2,777	555	1 Head Constable, 4th Class, at Rs. 12 ..	12	144					
				5 Constables, 3rd Class, at Rs. 8 each ..	40	480					
				6	52	624					
				Add—12 per cent., &c. .. ..	..	75				
				Total Rs.	699	349 8 0	279 9 6	..	279 9 6	
	Sinnar ..	1,379	276	1 Head Constable, 4th Class, at Rs. 12 ..	12	144					
3 Constables, 3rd Class, at Rs. 8 each ..				24	288						
4				36	432						
Add—12 per cent., &c. .. ..				..	52		
			Total Rs.	484	242 0 0	193 9 6	..	193 9 6		
Trimbak ..	1,783	357	1 Head Constable, 4th Class, at Rs. 12 ..	12	144						
			1 Constable, 1st Class, at Rs. 10 ..	10	120						
			3 Constables, 3rd Class, at Rs. 8 each ..	24	288						
			5	46	552						
			Add—12 per cent., &c.	66	309 0 0	247 3 3	..	247 3 3		
			Total Rs. ..	..	618					
								Total Rs.		4,058 12 6	
POONA.	Poona City ..	1,05,241	33,048	1 Inspector, 2nd Class, at Rs. 200 ..	200	2,400					
				2 Chief Constables, 3rd Class, at Rs. 65 each ..	130	1,560					
				1 Do. 4th do. Rs. 50 ..	50	600					
				1 Eurasian Constable at Rs. 40 ..	40	480					
				1 Do. do. at Rs. 30 ..	30	360					
				1 Do. do. at Rs. 25 ..	25	300					
				3 Head Constables, 1st Class, at Rs. 80 each ..	90	1,080					
				5 Do. 2nd do. Rs. 30 each ..	100	1,200					
				14 Do. 3rd do. Rs. 15 each ..	210	2,520					
				27 Do. 4th do. Rs. 12 each ..	324	3,888					
				217 Constables, 3rd Class, at Rs. 8 each ..	1,736	20,832					
				273	2,985	35,220	19,723 0 0	*15,778 0 0	14,000	1,778 0 0	
				Add—12 per cent., &c. .. ..	..	4,226				
				Total Rs. ..	..	89,446				
				There is no Police employed in this municipality and paid for by Government, but the municipality have employed a few Constables costing Rs. 686 per annum.							57½	686	343 0 0	274 0 0	686	....
Junnar ..	3,779	756	There is no Police employed in this municipality and paid for by Government, but the municipality have employed a few Constables costing Rs. 203 per annum.			17	203	101½ 0 0	80 0 0	203
Sirār ..	3,865	773	Do. do. do. Rs. 447 ..			37½	447	223 0 0	109 0 0	447
A'landi ..	2,618	523	There is no Police employed in these towns and paid for by Government, nor by the municipalities.			
Jejuri ..	2,504	501									
Sāsvad ..	1,949	390									
Tālegaon (Dābhāda)	1,996	399									
Tālegaon (Dhamdhara)	1,115	223									
Indāpur ..	1,464	293									
Bāramati ..	4,409	882									
Khed ..	1,277	255									
Lonāvia ..	698	139									

*The sum 15,778 is proper portion of the sum in column 9 but the municipality have been upon to tribute 14,000 do.

This municipality pays less than it is able for, therefore this municipality pays less than it is able for, and for 11 is blank. Do do.

STATEMENT No. II—concluded.

District.	Name of Municipality.	Income of the Municipality for the year 1878-80.	One-fifth of the sum shown in Column 3.	STRENGTH AND COST OF THE POLICE EMPLOYED IN THE MUNICIPALITIES.			Half the Cost shown in Column 7.	Two-fifths of the Cost shown in Column 7.	The amount at present contributed by the Municipality.	Difference between Columns 9 and 10.	REMARKS.
				Strength.	Cost per mensem.	Cost per annum.					
1	2	3	4	5	6	7	8	9	10	11	12
SÁTÁRA.	Sátára	Rs. 33,449	Rs. 6,690	1 Chief Constable, 1st Class, at Rs. 95 1 Head Constable, 1st Class, at Rs. 30 1 Do. 2nd Class, at Rs. 20 3 Do. 3rd Class, at Rs. 15 each 10 Do 4th Class, at Rs. 12 each 54 Constables, 3rd Class, at Rs. 8 each 70 Add—12 per cent., &c. Total Rs.	Rs. 95 30 20 45 120 432 742 1,068 9,972	Rs. 1,140 360 240 540 1,440 5,184 8,904 1,068 9,972	Rs. a. p. 4,986 0 0	Rs. a. p. 3,989 0 0	Rs. ..	Rs. a. p. 3,989 0 0	
	Mahábaleshvar.	12,393	2,478	1 Head Constable, 3rd Class 1 Do. 4th Class 6 Constables, 3rd Class, at Rs. 8 each 8 Add—12 per cent., &c. Total Rs.	15 12 48 75 108 1,008	180 144 576 900 108 1,008	Rs. a. p. 504 0 0	Rs. a. p. 403 0 0	Rs. ..	Rs. a. p. 403 0 0	
	Karád	4,539	908	1 Head Constable, 3rd Class 8 Constables, 3rd Class, at Rs. 8 each 9 Add—12 per cent. Total Rs.	15 64 79 79 1,062	180 768 948 114 1,062	Rs. a. p. 531 0 0	Rs. a. p. 425 0 0	Rs. ..	Rs. a. p. 425 0 0	
	Wái	5,060	1,012	9, same as at Karád .. ..	..	1,062	Rs. a. p. 531 0 0	Rs. a. p. 425 0 0	Rs. ..	Rs. a. p. 425 0 0	
	Islámpur ..	2,526	505	1 Head Constable, 4th Class 3 Constables, 3rd Class, at Rs. 8 each 4 Add—12 per cent. to meet the charges of every description Total Rs.	12 24 36 52 484	144 288 432 52 484	Rs. a. p. 242 0 0	Rs. a. p. 193 9 6	Rs. ..	Rs. a. p. 193 9 6	
	Tásgaon ..	5,746	1,149	There is no Police employed in these towns, and paid for by Government, nor by the Municipalities.							
	Shingnápúr ..	1,807	361								
	Mhasvad ..	2,076	413								
	Rahimatpur ..	1,090	218								
	Pusesávlí ..	923	184								
	Ashta ..	886	177								
	Maini ..	351	70								
	Vita ..	455	91								
SHOLÁPÚR.	Sholápur City..	70,921	14,184	1 Chief Constable, 3rd Class 1 Head Constable, 1st Class 1 Do. 2nd Class 8 Do. 3rd Class, at Rs. 15 each 10 Do. 4th Class, at Rs. 12 each 7 Constables, 1st Class, at Rs. 10 each 26 Do. 2nd Class, at Rs. 9 each 30 Do. 3rd Class, at Rs. 8 each 15 Do. 4th Class, at Rs. 7 each 94 Add—12 per cent., &c. Total Rs.	65 30 20 45 120 70 234 240 105 929 1,338 12,486	780 360 240 540 1,440 840 2,808 2,880 1,280 11,148 1,338 12,486	Rs. a. p. 6,243 0 0	Rs. a. p. 4,994 0 0	Rs. ..	Rs. a. p. 4,994 0 0	
	Pandharpur ..	25,001	5,000	1 Head Constable, 2nd Class 1 Do. 4th Class 1 Constable, 1st Class 1 Do. 2nd Class 3 Do. 3rd Class, at Rs. 8 each 1 Do. 4th Class, at Rs. 7 8 Add—12 per cent., &c. Total Rs.	20 12 10 9 24 7 82 118 1,102	240 144 120 108 288 84 984 118 1,102	Rs. a. p. 551 0 0	Rs. a. p. 441 0 0	Rs. ..	Rs. a. p. 441 0 0	
	Bársi ..	13,746	2,749	No Police is employed in these towns, and paid for by Government, nor by the Municipalities.							
	Karmála ..	2,778	555								
	Sángola ..	1,435	287								

E. P. ROBERTSON,

Acting Commissioner, C. D.

Bombay Castle 28th June 1881.

Letter from the Commissioner, S. D., No. P.-1180, dated 25th November 1879—Submitting, as called for in Government Resolution No. 3004, dated 22nd October 1877, a report showing how the views of the Government of India regarding octroi taxation are being carried out in the municipalities of the Southern Division.

Memorandum to the Commissioner, S. D., No. 3471, dated 17th December 1879.

Letter from the Commissioner, S. D., No. P.-1, dated 1st January 1880 (with accompaniments).

Further letter from the Commissioner, S. D., No. 115, dated 22nd January 1880 (with accompaniments).

Letter from the Commissioner, N. D., No. 210, dated 12th February 1880, and letter from the Commissioner, C. D., No. P.-322, dated 10th February 1881 :—

Submitting, as called for in Government Resolution No. 3004, dated 22nd October 1877, reports showing how the views of the Government of India, regarding octroi taxation, are being carried out in the municipalities of their respective divisions.

RESOLUTION.—The report of the Commissioner in Sind submitted under Government Resolution No. 3004 of 22nd October 1877, was disposed of by Government Resolution No. 3045 of 31st October 1879. The reports of the Divisional Commissioners, of which that for the Central Division was not received until February last, are now before Government for disposal. Those from the Commissioners, Northern and Southern Divisions, were received respectively 16 and 19 months ago. Great, and as it seems to Government, needless delay has taken place in preparing the information required. The reports on municipal taxation and expenditure for 1880-81, which have been recently disposed of, furnish however to a great extent the information needed to supplement the figures contained in the present reports on octroi taxation, which ought to have been received three years ago. The occasion seems to Government a proper one for reviewing with some minuteness the conditions under which octroi taxation is levied in municipalities throughout the Presidency generally, and for considering whether in any, and if so in what, respects it fails in any case to accord with the principles laid down by the Government of India.

2. The most important Resolutions issued of late years by the Government of India on the subject of octroi taxation have been No. 4440 to 4447 of 6th November 1868, No. 2—97 of 28th September 1877, No. $\frac{2}{104-115}$ of 9th November 1880.

The first of these Resolutions set forth the principles on which the levy of octroi should be carried on. It specified the articles on which octroi might and might not be imposed. The first set of articles was as under :—

- 1.—Articles of food or drink for men or animals.
- 2.—Animals for slaughter.
- 3.—Articles used for fuel, for lighting or for washing.
- 4.—Articles used in the construction of buildings.
- 5.—Drugs, gums, spices and perfumes.
- 6.—Tobacco.

The second set, on which the levy of octroi was prohibited, was :—

- 1.—Articles liable to Customs duty and imported into India by sea.
- 2.—Salt.
- 3.—Opium.
- 4.—Fermented or spirituous liquors manufactured in India, and drugs liable to excise or abkâri duty.

It was further added in the same Resolution that :—

“(a)—On the exportation from a town of dutiable goods the octroi levied on them should be refunded ;

(b)—municipalities should provide bonded ware-houses or other appliances or the storage of goods in transit, for the use of which reasonable fees might be levied ;

- (c)—tolls on entering municipal limits should not be levied except for the use of any bridge, quay, wharf, lock, or other work constructed or maintained at the cost of the municipality;
- (d)—goods, the property of Government, should be exempt from municipal taxation."

The orders exempting articles from taxation were subsequently to some degree relaxed, and the following classes of articles were allowed to be added to the list of dutiable goods.

(7).—Piecegoods and other textile fabrics and manufactured articles of clothing and dress.

(8).—Metals and articles of metal, provided that the duty on articles falling under these two classes should not exceed one and a half per cent. *ad valorem*.

Subsequently in the Resolution No. 2—97 of 28th September 1877, orders were passed directing that octroi should be collected departmentally and not be farmed. At the same time reference was made to the expedient devised by His Honor the Lieutenant Governor of the North-Western Provinces of establishing a standard of average yearly consumption of dutiable goods per head of municipal population, by reference to which it might be possible to calculate whether the octroi levied on any article exceeded the amount which was properly payable, in which case it might be assumed that in proportion to such excess it had become a transit duty. The orders for the establishment of bonded ware-houses were not insisted upon; and in a later Resolution (No. ²₁₀₄₋₁₁₆ of 9th November 1880, paragraph 12) it was observed that "the Governor General in Council had no desire to render obligatory on all municipalities the establishment and maintenance of bonded ware-houses." In the same Resolution, while acknowledging the efforts made by the Bombay Government to place municipal taxation upon a sound footing, it was shown that on the basis of the average standard of consumption above referred to, the octroi in many municipalities of this Presidency was in part at all events a transit duty.

3. In examining the reports now before them Government propose to enquire—

- (a).—Whether the schedules of taxation are on the face of them unobjectionable, *i. e.*, whether taxation is in all cases confined to articles on which it may legitimately be levied, and whether it appears moderate in itself.
- (b).—Whether on the basis of the Government standard of average consumption, taxation in any case exceeds proper limits.
- (c).—Whether in all municipalities liberal rules for refunds have been framed.

NORTHERN DIVISION.

4. (a).—*Ahmedabad*.—In the taxation schedules of the municipalities of the Ahmedabad District there are many objectionable items as shown below :—

Ahmedabad City Municipality.

European liquors taxed at various rates.	Carts on entering the city.
Ivory.	Ekas on entering the city.
Silk, China.	Camels do.
Do., second sort.	Laden bullocks do.
Do., Singápur.	Laden donkeys do.

European liquors, ivory, and silk from beyond seas have all paid import duty under the Tariff Act, and are therefore exempt from municipal taxation. The duty on carts, ekas, camels, &c., is in fact a toll, and is therefore opposed to standing orders.

Viramgám } *Town Municipalities*—The duties levied on articles of iron in
Dholka } these municipalities are perhaps to some extent illegitimate,
vide Schedule A, No. 25, Indian Tariff Act, 1875. In Viramgáma duty is levied on salt which is highly objectionable.

- (b). *Kaira*—The municipal schedules in this district seem on the face of them to be unobjectionable.
- (c). *Broach*—The duty of 2 per cent. *ad valorem* levied on timber in some municipalities of this district seems too high.
- (d). *Surat*—The duties on timber, bámbus and rafters in the municipalities of this district seem very heavy. The tolls levied on carts and laden animals on entering the limits of the city municipality of Surat are opposed to standing orders.
- (e). *Thána*—In all the municipalities of Thána a tax is levied on liquor, which presumably includes European liquors imported from beyond sea, and is to that extent not permissible. In Kalyán elaborately calculated tolls appear to be levied, which is contrary to standing orders, as is also the levy of a tax on blasting powder in the Thána Municipality.
- (f). *Kolába*—The schedules of taxation in this district appear to be unobjectionable.

5. Turning now to the second head of enquiry specified in paragraph 3 of this Resolution, it appears that average individual consumption calculated from taxes levied exceeded the Government standard in the municipalities and to the extent shown below:—

CLASS. I.

Grains.

Ahmedabad	...	...	Mds.	6	23	49	Nadiád	...	...	Mds.	0	25	0
Viramgám	...	...	„	13	10	5	Anklesvar	...	...	„	7	10	31
Gogha	...	...	„	6	5	10	Ránder	...	...	„	2	19	44

Sugar.

Broach	...	...	Mds.	0	9	7	Mándvi	...	...	Mds.	0	4	60
Anklesvar	...	...	„	0	2	8							

CLASS VII.

Cloth.

Ahmedabad	...	...	Rs.	5	5	1	Broach	...	...	Rs.	0	5	5
Viramgám	...	...	„	7	4	10	Anklesvar	...	...	„	5	10	10
Mehmadabad	...	...	„	1	13	6	Mándvi	...	...	„	3	13	2

6. The rules for the granting of refunds in the Northern Division do not appear yet to have been brought into accord with the views of the Government of India or with those of this Government as expressed in their Resolution No. 1331 of 24th April 1878. Refunds in the Ahmedabad District are only granted within one month of importation, and provided the goods have not broken bulk. The same restrictions exist in Kaira. In the Broach City Municipality the re-exportation must take place within 15 days, and the goods must not have broken bulk. In Anklesvar the period is a month, and the rule as to breaking bulk is less strict; but in this municipality no refund of less than Rs. 5 is allowed. In this last respect there appears to be no limit in the other municipalities of the Broach District and in the Ahmedabad and Kaira Districts. In the Surat District the period for re-exportation is three months, but except in Ránder, where the limit is Rs. 2, no refund of less than Rs. 5 is allowed. In Ránder, Mándvi, and Bulsár no restrictions are imposed on account of bulk being broken; but in Surat itself the restrictions on this account are severe, if not prohibitive. In the municipalities of the Thána District in which octroi is levied, the rule for the grant of refunds is generally the same, and requires the goods to be re-exported within one month by the person who imported them. In the Kolába District refunds are granted only on articles declared for re-exportation at the time of paying octroi duty, and which are re-exported within 14 days without having broken bulk.

7. From the above summary it is quite clear that the rules for the granting of refunds in the municipalities of the Northern Division are much too severe

and require to be recast. In framing new rules a much more extended limit of time, within which refunds should be claimable on re-exportation, should be allowed. Refunds as low as Rs. 2 ought to be granted, and they should not be refused because goods have changed hands or broken bulk, suitable measures being taken to ensure identification. Attention is directed to the preamble to Government Resolution No. 1331 of 24th April 1878.

CENTRAL DIVISION.

8. The Commissioner, Central Division, has not appended to his report the municipal schedules of taxation in his division, nor has he shown the sums levied under each head, and Government are unable therefore to subject the returns from the Central Division to the same minute examination as they have done in the Northern Division. The Commissioner states that the octroi schedules have been revised in accordance with the instructions of the Government of India, but His Excellency in Council would have been glad to have them before him.

9. For the reasons given in the last paragraph Government are not able to specify all the cases in which the Government standard of consumption has been exceeded. It is satisfactory to observe, however, that the Commissioner has given careful attention to this point in his report on municipal taxation and expenditure for 1879-80, which, with the reports from other divisions, was disposed of in Government Resolution No. 1770 of 4th June 1881. From paragraph 21 of that report it appears that the Government standard was exceeded in that year by more than twice the maximum in the following cases :—

CLASS. I.

Grains.

Dhulia	Mds.	31
Talegoan, Dhamdhera	„	120

Coarse Sugar.

Dhulia	Sers.	39
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CLASS VII.

Cloth.

Sangamner	...	Rs.	22	13	1	Tálegaon, Dhamdhera	...	Rs.	16	12	1
Táloda	...	„	21	13	5	Sátára	...	„	27	12	1
Dhulia	...	„	28	1	0	Mhasvad	...	„	18	15	2
Násik	...	„	78	8	7	Sholápur	...	„	22	11	1
Yeola	...	„	20	5	5	Bársi	...	„	22	0	1
Málegoan	...	„	12	14	11	Karmála	...	„	15	7	6
Báramati	...	„	15	10	7	Pandharpur	...	„	29	5	10
Tálegaon, Dábháda	...	„	76	10	5						

CLASS VIII.

Metals.

Jalgaon	...	Rs.	12	0	8	Indápur	...	Rs.	8	3	10
Táloda	...	„	32	5	0	Jejuri	...	„	4	2	3
Betávad	...	„	6	12	0	Junnar	...	„	13	2	0
Shirpur	...	„	6	13	6	Bársi	...	„	5	4	4
Násik	...	„	8	13	2	Pandharpur	...	„	4	9	4
Poona	...	„	5	8	0						

In many of the cases given above the excess over the Government standard is very great, far more than can be accounted for on any hypothesis that that standard is not quite accurate. The Commissioner's attention is directed to the subject.

9. The rules for refunds in the municipalities of the Central Division are on the whole more liberal than in the Northern Division, but nevertheless, they seem generally to require modification. In the Ahmednagar and Sátára Dis.

tracts a limit of three months is assigned for re-exportation; in the Khándesh, Násik and Sholápur Districts and in the Poona and Junnar Municipalities of the Poona District the limit is one month, and in the other municipalities of the Poona District the limit varies, in two cases (Indápur and Bárámati) being as low as 24 hours. It is quite obvious that such a rule as the last must practically bar refunds. Whether a refund is refused in every municipality of the division in the case of goods that have broken bulk is not quite clear, but it is evident that this is so in the great majority of cases. In Ahmednagar refunds below Rs. 2 are not granted. This is a fair limit. There is no limit at all in this respect in Khándesh. In the Násik Municipality it is Rs. 5, in the Sátára District Rs. 2. It is not stated whether there is any limit under this head in the Poona and Sholápur Districts and in the municipalities of Yeola and Málegaon. His Excellency in Council must admit that he feels some surprise that after the numerous Resolutions that have been passed on this subject by the Government of India and this Government, the rules for refunds should have been allowed to remain so severe, and in many cases prohibitive in the Northern and Central Divisions. Steps should, without delay, be taken to recast them in accordance with the principles laid down in paragraph 7 of this Government Resolution.

SOUTHERN DIVISION.

10. The report of the Commissioner, Southern Division, is dated 25th November 1879, and it is probable that since it was submitted some alterations have been made in the municipal schedules of the division. Looking at the schedules then submitted, it seems that they are by no means free from objectionable items. Even in the municipalities of the Ratnágiri District, which the Commissioner states were "thoroughly revised by him when Collector," octroi taxation does not seem to have been completely confined to articles taxable under the orders of the Government of India. For instance, liquor, including, it is presumed, European wines and spirits, beer, and kerosine oil, are taxed, all of which either pay import duty under the Tariff Act or have been relieved from duty by special orders, and should, therefore, be exempted by municipalities. Several other articles are taxed in the municipalities of Ratnágiri, Belgaum, Dhárwár and Kaládgi, which probably ought to be exempt, viz., coir and coir-rope, oil paints, white lead, European hardware, &c. It is hoped that the taxation schedules in Kánara, the revision of which was postponed, the Commissioner states, in expectation of legislation by the Government of India on the subject of octroi, have by this time been revised. No distinction appears to be made in any municipality in the Presidency in favour of articles of hardware and cutlery which have been imported into India by sea and have paid duty under the Tariff Act. Metals and articles made of metal seem to be indiscriminately taxed.

11. The Government standard of average consumption appears to have been exceeded in the following cases:—

CLASS I.

Grain.

Vengurla	...	...	Mds.	21	5	0	Sirsi	...	...	...	Mds.	0	6	7
Dhárwár	...	...	"	0	14	69	Kaládgi	...	...	...	"	7	39	22
Ránebennur	...	...	"	4	10	17	Belgaum	...	...	...	"	13	29	60
Kumta	...	...	"	5	10	60	Gokák	...	...	...	"	15	33	47

Sugar.

Vengurla	...	...	Mds.	8	11	22	Nipáni	...	...	...	Mds.	0	19	15
Kumta	...	...	"	0	10	67	Gokák	...	...	...	"	1	5	69

CLASS VI.

Tobacco.

Vengurla	...	...	Mds.	1	7	60	Haliyál	...	...	...	Mds.	0	5	62
Rájápur	...	...	"	3	28	19	Belgaum	...	...	...	"	0	13	39
Chiplún	...	...	"	1	3	73	Nipáni	...	...	...	"	0	16	70
Kumta	...	...	"	0	2	37	Gokák	...	...	...	"	0	0	18
Sirsi	...	...	"	0	6	46	Athni	...	...	...	"	0	3	57

In the reports on municipal taxation and expenditure for 1879-80, which have been consulted for the purposes of the above calculation, the consumption per head in the Southern Division under Classes VII. and VIII., Cloth and Metals, is expressed in maunds and sers, while the Government standard is expressed in rupees, so that there is no possibility of calculating whether the latter has been exceeded or not. Government, however, are not very apprehensive on this point, being aware of the general lightness of taxation in this division and of the Commissioner's energetic attention to municipal reform as was pointed out in Government Resolution No. 1770 of 4th June, paragraph 8. The average incidence of municipal taxation per head in the Southern Division is only Re. 0-8-9. The great merit of taxation in the municipalities of this division, indeed, is that it is so light that it is not likely to be felt as a burden.

12. It is very satisfactory to find that in the Southern Division the rules for granting refunds have undergone such thorough revision. Particular credit is due to the Commissioner on this account. Refunds are no longer refused because goods have broken bulk or changed hands, and the limit of time within which they are allowed is, generally speaking, liberal. The Commissioner proposes to reduce to Rs. 3 the money limit below which refunds should not be granted. His Excellency in Council would advise a further reduction to Rs. 2. It is also in the opinion of Government desirable that in the municipalities of Ratnágiri, in spite of the fact that the schedules have been so thoroughly revised, the same modifications of refund rules should be introduced as in other districts of the division; and it would be well to extend to one year at lowest the period within which refunds should be allowed in the Kaládgi and Ratnágiri Districts. His Excellency in Council desires to convey his special thanks to Mr. Crawford, Commissioner, Southern Division, for the vigour and ability with which he has controlled municipal administration.

SIND.

13. The reforms in municipal taxation in Sind, ordered in Government of India Resolution No. 2—97 of 28th September 1877, were long ago reported by the Commissioner to Government, and were laid before the Government of India in this Government letter No. 3046 of 31st October 1879. The schedules of taxation and the rules for the grant of refunds were reviewed and approved; and to these subjects it is unnecessary to revert now. As, however, octroi taxation in Sind is exceptionally productive, His Excellency in Council has deemed it well to apply to the different municipalities of the province the test described in paragraph 3 b. of this Resolution. The result shows that the Government standard of average consumption is exceeded in the cases shown below:—

CLASS I.

Grain.

Karáchi... ..	Mds.	3 16 7	Nasarpur	Mds.	0 13 40
Dádu	"	6 13 45	*Shahdádpur	"	19 31 52
Johi	"	2 2 26	Tháru Sháh	"	0 33 77
Sehwán	"	3 32 58	Bhiria	"	7 3 67
Bubak	"	11 8 56	Moro	"	0 15 47
Mánjhand	"	0 36 76			
Kotri	"	3 6 53			
Tatta	"	1 32 76			
Mirpur Batoro	"	10 32 33			
Hyderabad	Mds.	2 26 0	Shikárpur	Mds.	1 19 72
Tando Jam	"	0 13 68	*Sukkur	"	50 24 15
*Tando Muhammad Khán	"	14 2 19	*Garhi Yásin	"	25 8 55
Matari	"	7 7 34	Lárkhána	"	4 26 5
Tando Alahyar... ..	"	14 9 28	Kambar	"	12 30 0
*Tando Adam	"	29 12 76	*Rato dero	"	20 6 0
			Rohri	"	1 13 77
			Ubauro	"	0 0 67
			Jacobabad Town	"	8 8 20

CLASS VI.

Tobacco.

Karachi	Sers.	3	66	Naushahro	Sers.	1	22
Dadu	"	2	76				
Johi	"	0	28				
Sehwan	"	3	2	Sukkur	Sers.	5	70
*Bubak	"	15	1	Larkhana	"	1	35
*Manjhand	"	5	8	*Kambar	"	11	55
*Kotri	"	6	25	Mehar	"	6	0
Tatta	"	2	40	*Khairpur Nathesha	"	7	65
Keti	"	3	60	Ubauro	"	2	40
Mirpur Batoro	"	3	60				
				Umarkot	Sers.	2	73
Hyderabad	Sers.	1	0	*Mitti	"	7	6
Tando Muhammad Khan	"	3	78	*Nagar	"	16	41
Matari	"	5	55				
*Tando Alayhar	"	10	73	Jacobabad Town	Sers.	1	6
Tando Adam	"	6	1				

CLASS VII.

Cloth.

*Karachi	Rs.	49	9	0	Bhiria	Rs.	3	13	3
Dadu	"	6	6	0					
Sehwan	"	5	0	1					
Bubak	"	4	13	2	*Larkhana	Rs.	20	12	9
Kotri	"	1	1	10	*Kambar	"	37	9	0
Tatta	"	11	11	1	Ratodero	"	14	11	7
*Keti	"	28	2	2	Mehar	"	14	4	7
*Mirpur Batoro	"	25	13	6	*Khairpur Natheshah	"	18	14	7
Hyderabad	Rs.	11	3	10	Umarkot	Rs.	10	0	1
*Tando Muhammad Khan	"	30	15	8	Mitti	"	0	14	1
Hala	"	13	5	7	*Nagar	"	18	5	8
*Tando Alahyar	"	35	2	10					
*Tando Adam	"	43	4	7	Jacobabad Town	Rs.	7	6	5
Nasarpur	"	7	8	0					
Shahdadpur	"	8	15	1					

14. The figures given in the preceding paragraph show that out of 39 municipalities in Sind the Government standard is exceeded in 29 in respect of grain, in 26 in respect of tobacco, and in 25 in respect of cloth. The most flagrant cases of excess have been marked with an asterisk. Some of them are very striking. For instance, the Government standard of consumption of grain is 7 maunds per head per annum. The duties levied on grain in Sukkur show an individual annual consumption of more than 57 maunds, in Garhi Yasin of more than 32 maunds, in Tando Adam of more than 36 maunds. The Government standard of consumption of cloth is Rs. 6 per annum. The duties levied in Karachi show a consumption of more than Rs. 55, in Ketri of more than Rs. 34, in Mirpur Batoro of more than Rs. 31, in Tando Muhammad Khan of more than Rs. 36, in Tando Alayhar of more than Rs. 41, in Tando Adam of more than Rs. 49, in Kambar of more than Rs. 43, and in other municipalities also the excess is enormous. The net conclusion is that even admitting the Government standard to be not quite perfect, there can be no doubt that almost every municipality in Sind levies a transit duty on some article or another. The most serious attention of the Commissioner in Sind is requested to the facts above stated which Government trust will convince him of the absolute necessity of early and radical reform. His Excellency in Council is thoroughly well aware that reform in such a matter is a very difficult task, but municipal committees should clearly understand and face the fact that they have before them but one alternative; they must either amend their principles and rates of taxation themselves, or they will furnish grounds for the legislative interference of the Supreme Government.

General Observations.

15. Excepting in the Southern Division Government cannot express entire satisfaction with the progress which has been made in carrying out the reiterated orders of the Government of India on the subject of octroi taxation. Taxation schedules have indeed been greatly altered for the better, but even yet the perfectly plain principles which are stated in paragraph 2 of this Resolution are not thoroughly enforced. To take a single instance, and one which applies to the Southern as well as to other divisions, metals and articles of metal seem almost universally taxed without any exemption in favour of articles of metal which are subject to duties under the Tariff Act, or which have been specially exempted by the Government of India. Presidents of municipalities should be well aware that this course is opposed to standing orders. In the Northern and Central Divisions it hardly seems as if any proper attention had been paid to the important subject of refunds, though the views of Government have been long before the Commissioners. In Sind and the Southern Division, on the contrary, it is satisfactory to find that great improvements under this head have been effected.

16. It has often been urged, and with perfect justice, that if municipalities are to be maintained at all, the changes in their systems of taxation which the Government of India desire to see re-introduced can only be gradually made. A sudden revolution would mean in most cases the extinction of the municipality, but the orders issued in September 1877 have been now more than three years in the hands of District Officers, and there has been therefore, His Excellency in Council considers, sufficient time to carry them out without detriment to the institutions to which they are to be applied. Moreover, the excuse specified above cannot be allowed in some cases. For instance, Sukkur, as is evident from the statements exhibited at paragraph 13 of this Resolution, levies an excessive duty on grain which seems indefensible, and it cannot plead that to reduce it would mean insolvency; for from the reports on municipal taxation and expenditure for 1879-80, recently reviewed by Government, it was seen that Sukkur had a cash balance of Rs. 80,000, with an income of 1½ lākh, which seems to indicate that its income is in excess of its requirements, and might be reduced without harm. The same reasoning applies to other municipalities. Government are, therefore, of opinion that by this time the systems of taxation in all municipalities ought to have been thoroughly reformed in accordance with the orders that have been so often issued, and it is impossible to acquit local officers of blame where this has not been done. Future reports will, it is earnestly hoped, show that all officers concerned have fully realized the importance of the duty that lies upon them.

17. Copies of this Resolution and of the reports on which it is passed should be forwarded to the Government of India for information, in continuation of this Government letter No. 3046, dated 31st October 1879.

H. A. ACWORTH,

Acting Under Secretary to Government.

To

The Commissioner, N. D.,
 The Commissioner, S. D.,
 The Commissioner, C. D.,
 The Commissioner in Sind,
 All Collectors and Presidents of Municipalities,
 The Government of India (by letter).

